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ABSTRACT

The tuition benefit policies of 10 companies are described, along with a summary of the results of a benefits survey of major companies. The survey items and responses are provided for 650 companies, representing the industrial Fortune 500 and the service Fortune 500: banks, insurance companies, retailers, and transportation and utility companies. Broad areas of concern include: types of employees eligible for tuition benefits, length of employment required to be eligible, the percentage of tuition costs covered by the company; timing of reimbursement to the employee; and kinds of courses that are covered. Also included is an article that reviews reasons for college attendance and the impact of corporate tuition reimbursement on employees. The article is titled "The Impact of Corporate Tuition Reimbursement Plans on Employee Persistence in Educational Programs" (P. Anthony Giorgio). Information on tuition benefit policies are included for the following 10 companies: Barnes Group Inc., Brockway, Dr. Pepper, IBM, International Harvester, Millipore Corporation, MCR, Pacific Gas & Electric Company, Pratt & Lambert, and Walt Disney Productions. A sample, blank questionnaire and an index of the 650 companies responding to the survey are provided. (SW)

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CORPORATE TUITION AID PROGRAMS

A DIRECTORY OF COLLEGE
FINANCIAL AID FOR EMPLOYEES
AT AMERICA'S LARGEST CORPORATIONS

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JOSEPH P. O'NEILL

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JOSEPH P. O'NEILL

CONFERENCE UNIVERSITY PRESS

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PREFACE

In February, 1981 the Conference of Small Private Colleges published its first survey of employee tuition benefits entitled *College Financial Aid and the Employee Tuition Benefits of the Fortune 500 Companies*. In the three years since our initial survey, the national economy has gone through the deepest recession since the Great Depression of the 1930's; the telecommunications, transportation and banking industries have been deregulated; both employment and plant capacity in the "smoke stack" industries has been sharply reduced, perhaps permanently. Despite these adverse economic developments, company tuition benefit programs seem largely unchanged. In comparing the responses of companies that replied to both the 1980 and 1983 questionnaire, fewer than a dozen have curtailed or suspended their programs. A roughly equal number have increased benefit levels. What we do not know—because we did not ask the question—is whether employee use of tuition benefits has increased or declined since 1980.

The purpose of this current survey is to describe the terms and limitations of each company's tuition benefit policy. We ask:

- Which employees are eligible for tuition benefits?
- How long must one be employed to be eligible?
- How much of tuition costs will the company pay for?
- When does the company reimburse the employee?
- And for what kind of courses?

The survey questionnaire was mailed to both the industrial *Fortune 500* and the service *Fortune 500*, that is banks, insurance companies, retailers, transportation and utility companies. Included in this book are the replies of 650 of those companies. They employ more than 17 million Americans, almost one in four of the private sector workforce.

Who will find this publication useful? College career placement officers who want to identify companies that are concerned with their employees' professional development; directors of adult and continuing education who want to identify and advise employees about the use of the benefits available to them; and those in business and industry responsible for employee training and education.

Many hands went into the preparation of this publication. Jane McCarthy, with painstaking care, supervised the book's design, proofreading and production. Janna Bruene entered the returns into the computer with good humor and accuracy. Tarry Truitt of Desk Top Software designed the computer program format. Deborah Kahane and Solomon Arbeiter of the College Board gave their usual insightful advice on the design of the survey instrument. Anne and Jim Longon of HQ in Philadelphia prepared the survey mailings.

Finally, I must thank Jay Donahue and other program officers at the Fund for the Improvement of Post-secondary Education for their support, encouragement and patience.

Joseph P. O'Neill
Princeton, New Jersey
January, 1984

CHAPTER I

THE EMPLOYEES TUITION BENEFIT PROGRAMS OF THE *FORTUNE 1000* COMPANIES: Summary of Survey Results

Joseph P. O'Neill,
Executive Director
Conference of Small Private Colleges

INTRODUCTION

This chapter summarizes the results of a survey of the *Fortune 1000* companies that was conducted in the summer and fall of 1983 by the Conference of Small Private Colleges under a grant from the Fund for Improvement of Postsecondary Education. A copy of the questionnaire we used to gather the data is reprinted in Chapter IV. In addition some 50 companies enclosed copies of their tuition benefit plans when returning the questionnaire. Information from these policy statements has been included to give more depth and texture to the survey data. A representative sample of these policies is also included in Chapter II.

WHO BENEFITS FROM TUITION REIMBURSEMENT

Of the 655 companies that replied to the questionnaire, only 24 (3.7%) did not have tuition reimbursement plans and they tend to be concentrated in two industries: airlines and retail sales. The 655 companies surveyed employ approximately 17 million people, almost a quarter of the private sector labor force. Not all 17 million workers are eligible for these benefits, however. The 24 companies without plans, among them Sears Roebuck with 400,000 employees and J.C. Penney with 173,000, count more than 1.1 million workers on their payrolls. In addition 168 companies (26.6% of those with plans) do not extend eligibility to hourly workers. It is difficult to calculate how many hourly employees have no access to tuition benefits. Many are covered by separate union contracts that include tuition reimbursement among their benefits.

LEGAL BASIS FOR CURRENT TUITION BENEFIT PROGRAMS

Prior to January 1979, the Internal Revenue Code counted as income to the employee any payments an employer might make for college courses or other educational programs that were not directly related to the employee's current job. Under the tax code in effect at the time the key questions were: (a) was the course aimed at maintaining or improving skills required in a job; or (b) developing skills needed to keep a job? If an employer paid for courses aimed at qualifying an employee for a new job, these costs would be counted as income to the employee. The result was that middle and upper management employees whose duties are broadly defined could be reimbursed for a much wider range of courses than entry-level or clerical employees where job definitions are much more specific. Those in lower level jobs were, in effect, discriminated against.

In a major break with tradition Section 127 of the Internal Revenue Code was amended, effective January 1, 1979, allowing an employee to receive non-job-related educational assistance from his or her employer without incurring a tax liability. This easing of the tax code has had three discernible effects on company tuition reimbursement policies:

- Of the 631 companies that reported having tuition plans, 64% reimbursed employees for certain kinds of non-job-related courses. One very common policy was that the company would reimburse employees for non-job-related courses that were a required part of a job-related degree program.
- Of the 228 companies that do not reimburse for non-job-related courses, many show in their published policies a broadening in the definition of what courses might be eligible. Phrases such as "a position to which the employee might reasonably aspire", "company-related", and "career-related" have replaced the more restrictive "job-related" category.
- Despite the changes in the tax code which allow a company to reimburse for non-job-related courses, such courses, even when a required part of an approved degree program, are often reimbursed at a different rate or lower dollar limits than job-related courses. Some companies, NCR for example, defer reimbursement for non-job-related courses until the employee completes the degree program.

Unfortunately the "non-job-related" provision of the tax code expired on December 31, 1983 when Congress failed to act on H.R. 2568, a bill that would have made the provision permanent. If Congress fails to act in early 1984, many companies are likely to tighten their reimbursement policies.

LIMITS ON REIMBURSEMENT

A little more than half (53.2%) of the plans surveyed did not set an explicit maximum on the amount of tuition they would be willing to reimburse. This does not mean, of course, that reimbursement was unlimited, only that less explicit administrative forms of control were used to prevent budget overruns. Harper & Row's policy for example, states that the company will reserve a sum for a 12 month period to reimburse for approved courses. If applications should exceed funds available, the administrator of the Plan is authorized, in conjunction with an advisory committee, to make awards based on individual merit. Another cost containing strategy is to make the approval process more stringent as potential costs increase. At W.A. Krueger Company, for example, the application to take an individual course must be approved by three levels of management; to gain the approval of a work-related *degree* program requires a sign-off from five levels of management.

The most common way to limit reimbursement is a policy that requires the employee to share some significant percentage of the cost of tuition. This percentage can either be a constant for, say, all undergraduate courses or a variable percentage according to the grade received. Of the 631 companies with reimbursement plans 26.4% required that the employee pay some percentage of his or her tuition. The range was as follows:

- Employees paid from 10% to 25% of the cost of tuition at 130 companies.
- Employees paid from 26% to 50% at 37 companies.
- No company required an employee to pay more than 50%.

Fewer than 30 companies varied the percentage reimbursement according to grade received, for example, "A" = 100% reimbursement; "B" = 85% and "C" = 75%. (Unfortunately we cannot be more precise on this point. Our survey question confused a grade satisfactory enough to be reimbursed with a percentage reimbursement based on grade).

Explicit limits on tuition reimbursement were reported by 286 companies (45.3%). Of the 158 companies that stated dollar limits, we found that the low was \$200 per year and the high was \$4000. The dollar ranges were as follows:

\$200 to \$499	10 companies
500 to 999	42 companies
1000 to 1499	50 companies
1500 to 2000	40 companies
more than 2000	16 companies

The other standard limitations were expressed either as the number of courses or number of credits that an employee might take during the course of the year. (These limitations often overlap. For example a policy might state \$1500 or 12 credits for the year; or 6 credits/ 2 courses). Of the 89 companies that listed either course or credit limitations, only 8 allowed an employee to take more than 18 credits per year; only 5 companies allowed more than 6 courses per year. One interesting variation that we found in States with low-cost public university systems was that some policies stated that reimbursement could not exceed the cost of a similar course or program at a public institution. Ameron, Fluor and Mattel in California and Minnesota Mutual Life were among those that pegged reimbursement to public college tuition rates.

SATISFACTORY COMPLETION

Of the 286 companies that set a specific standard for "satisfactory completion", that is, reimbursement is contingent on achieving some minimum grade, the most common was: "C" or better for undergraduate courses; and "B" or better for graduate programs. This standard is, in effect, one grade above "passing". A smaller number of companies required just a "passing" grade. Another common wording was: "Satisfactory completion as defined by the school or college attended". A few companies, NCR and Fluke Manufacturing for example, are willing to reimburse for a lower than standard grade as long as the employee's cumulative average is "C"/2.5 GPA or better for undergraduate or "B" for graduate courses. Parsons and Central Soya were among the few that required "B" or better for undergraduate courses.

One of the educational innovations of the 1970's that has not found favor with many in business is the practice of granting credit for life experience. Pacific Gas and Electric in its policy states: "Courses or credits that are based on, or obtained through, life or work experience will not be approved". NCR makes a similar judgment: "Credit given for work experience does not qualify for tuition refund. It is the intent of the policy to reimburse for additive knowledge only". Another common restriction is that audited courses, that is those not taken for credit, are ineligible for reimbursement. The reaction to accredited correspondence courses is mixed. IBM, Pacific Gas & Electric, Kennametal, and Harper & Row, for example, will reimburse for home study. Pratt & Lambert, Walt Disney, NCR and Brockway do not.

CHANGES IN EMPLOYMENT AND STATUS

One sticky question which many companies address in their policy statements is: Who pays the tuition when, in the middle of a semester, an employee is laid off, quits, is fired, drafted or transferred? An employee who quits voluntarily or is discharged for cause presents few problems. We found no company that reimburses in either situation. Cases of temporary layoff are more complex. Since the employee has enrolled in a course not only with the company's approval but with its promise to reimburse, a question of fairness is involved when the layoff is due to the company's decision and not the employee's. Some companies, W.A. Krueger, Kennametal and Libby-Owens-Ford, for example, finesse the question by stating that reimbursement is contingent upon the employee being employed by the company from the time of enrollment through course completion. Other companies, such as NCR, Pacific Gas & Electric, Gulf Oil and Dr. Pepper, simply reimburse employees who have been laid off. Two company policies, Brockway and the Barnes Group, make an attempt to deal with the "temporary" nature of a layoff. The Brockway policy states that reimbursement will be made "only after the employee

has returned to full-time employment". The Barnes Group, while reimbursing a laid-off employee for currently enrolled courses, states: "If he is still laid off at the start of a new semester, approval for tuition reimbursement will not be granted". The most generous layoff policy we found was Westinghouse's *Educational Opportunity Program*: "Former employees on layoff will be eligible, under the conditions outlined below, to receive the training allowance of 50 percent of weekly pay for a minimum of eight weeks while attending courses".

When employees were unable to complete a course for reasons beyond their control, for example, transfer, mandatory overtime, unforeseen work schedule change, drafted into military service or medical emergency, most companies are flexible enough to reimburse the tuition expense that the employee incurred. We found only one company, Walt Disney, that required an employee to refund tuition reimbursement if the employee "terminates his/her employment within one (1) year following the completion date of any course(s). . .".

TIMING OF REIMBURSEMENT

"Reimbursement upon satisfactory completion" comes very close to being a universal standard. 86 percent of the companies responding to our questionnaire reimbursed their employees only after a satisfactory grade report was submitted. This practice places upon employees the burden of financing the initial tuition payment out of their own cash reserves. This is no slight burden, especially for clerical and hourly workers. Tuition at private universities now averages \$100 a credit hour and at public four-year institutions from \$35 to \$60 a credit hour. At schools where a semester system is in effect, the employee may have to wait as long as five months before being reimbursed. Many employees, especially those who are not in the management ranks, find that "reimbursement upon satisfactory completion" is a serious deterrent to taking courses at all.

Some companies, the Barnes Group for example, have loan programs to help employees with the initial tuition payment. Others pay for the course when the employee first enrolls but if a satisfactory grade report is not submitted, they recoup the tuition payment through payroll deductions. As an alternative, Sterling Drug pays 75 percent of tuition when the employee enrolls. When a satisfactory grade report is submitted, the company reimburses the remaining 25 percent. McDonald Douglas and Getty Oil are among those who delay the final 25 percent of reimbursement until the degree requirements are completed.

The Millipore Corporation found an interesting way around the reimbursement problem by paying up front for the *first* course an employee takes. If the employee completes the course in a satisfactory manner and turns in the grade report, the company continues to pay up front for subsequent courses. If, however, "a course is not completed, or if verification is not received, subsequent courses must be paid for by the employee who will not be reimbursed until proof of completion is received".

The basic problem underlying company reimbursement policies is: How do you invest company funds *only* in those who are serious about their professional advancement? An unalloyed "reimbursement upon satisfactory completion" policy tends to weed out not only those who are less serious but also those who are less affluent. It is also a policy that throws all the risk of taking a difficult course on the employee. Lower paid employees are thereby doubly disadvantaged. They can afford neither the up front payment of tuition nor the risk of failure. Companies that are serious about the promotion of talent wherever it is found should be willing to share some of the risk that the employee now bears alone.

LENGTH OF SERVICE REQUIREMENT

According to our survey, 379 companies (60%) give new employees immediate eligibility for tuition benefits. A few even reimburse for courses in which the employee was enrolled when he or she was

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placed on the payroll. For companies that do not grant immediate eligibility, 10.5 percent require at least 3 months employment; 15.8 percent between 3 and 6 months; and 13.6 percent more than 6 months. The longest eligibility period was 36 months (2 companies).

Within those general standards we found several variations. Some companies that have a length of service requirement waive it for holders of a bachelor's degree. Others require a longer period of service for one class of employee than another or for certain types of courses. A few grant reimbursement to retired, disabled, or part-time employees. The vast majority, however, require that an employee be employed full-time to qualify for tuition benefits.

CONCLUSIONS

The 1978 liberalization of the tax laws regarding non-job-related education had an immediate and widespread effect on tuition benefit plans. Prior to 1979 few company plans reimbursed for non-job-related courses. Today almost two-thirds of the *Fortune 1000* companies reimburse employees for at least non-job-related courses that are part of an approved degree program. One question for the future is whether more favorable tax treatment of training and education expenses is a way to deal with two major industrial and social problems: the retraining of workers in the declining smoke stack industries and the retention of the nation's leadership position in science and technology.

The tax laws of the United States do not grant investment in "human capital" the same favorable treatment as investment in equipment. Tax credits and accelerated depreciation are available to companies that purchase the human intelligence that is embedded in a machine but not when it is embodied in a person. An employee's scientific, management or engineering knowledge is subject to the same obsolescence that, in time, makes a machine outmoded. Yet the tax laws allow no depreciation or cost recovery schedule for companies that invest in the continuing education of their staff. Treating education as an investment on a par with the purchase of capital equipment may be a vital incentive for the reindustrialization of America.

CHAPTER II

REPRESENTATIVE SAMPLE OF TEN COMPANY TUITION BENEFIT POLICIES

INTRODUCTION

Corporate tuition benefit programs tend to reflect not only a company's philosophy about the effects of education on productivity but also its profits, the ratio of white collar to blue collar employees and whether it is in a high technology service or a "smoke stack" industry.

The ten company policies printed in this chapter were chosen both for the diversity of the companies and for the detailed manner in which they dealt with the practical problems of administering a tuition benefits program. However, in choosing these ten policies rather than others we received, we make no judgment on the effectiveness nor do we present them as examples for others to follow.

Barnes Group Inc

TUITION REIMBURSEMENT

GENERAL POLICY

- A. The Company encourages employees to enroll in job-related courses in accredited colleges and universities.
- B. Certain correspondence schools are acceptable under this policy, however, prior approval must be granted by the Executive Office.

ELIGIBILITY

- A. Applicants must be full-time active employees and must have completed six months of employment with the Company.
- B. The six months requirement is waived for students recruited directly from a college or university graduating class on a permanent basis who wish to continue study for an advanced degree.
- C. The applicant shall have had sufficient education to enable him to profit from the course to which he applies.
- D. The courses must be related to the job now being performed and/or must be part of a job-related degree program.

PROCEDURE

- A. Prior to the starting date of courses, an employee applying for tuition reimbursement shall complete Form BG-7802 "Application for Reimbursement of Tuition" and secure the appropriate approvals requested on the form.
- B. Final approval rests with the Divisional Manager, General Manager, Regional Manager or Group Vice President.
- C. On completion of course and attainment of Grade C or better, or a passing grade in a pass/fail grading situation, employee shall receive 100% of tuition fees (including registration fee), but not more than \$1,000 per calendar year.
- D. A copy of the application either approved or rejected, shall be returned to the employee.
- E. No tuition fees will be paid when an employee receives a grade below C, or a failing grade in a pass/fail grading situation.
- F. No reimbursement will be made for laboratory fees, supplies, required books, or any other related expense.
- G. Should an employee be transferred for the convenience of the company before completing a course, he will be reimbursed on the basis of his average grade at the time of transfer.
- H. If the employee is laid off during the semester in which he is attending a course he will still be reimbursed for his tuition. If he is still laid off at the start of the new semester approval for tuition reimbursement will not be granted.

- I. Any reimbursement received from a federal or state agency as a result of an applicant being either a member or veteran of the armed services shall be deducted from the tuition charges first. Any remaining amount up to \$1,000 maximum will then be paid from the Company's reimbursement plan.

REIMBURSEMENT

- A. The employee shall send receipted tuition invoices and transcript of his final grades in triplicate through his supervisor to the local Personnel/Industrial Relations Department. The Personnel/Industrial Relations office sends one copy of each to:
 1. The local Controller's office for payment.
 2. Employee's personnel jacket, and
 3. The Corporate Human Resources Office at the Executive Office in Bristol.
- B. If an employee requires financial assistance to pay tuition fees prior to completing the course, the local division manager may approve payment to the employee of the required amount. Arrangements for paying back the loan are to be made between employee and division manager, with copy of such agreement placed in the employee's personnel file.

Brockway

TUITION REFUND PLAN

PURPOSE & SCOPE

To provide encouragement for employees to further their formal education and to establish a procedure for tuition refund for approved courses of study undertaken by full-time, permanent employees. This procedure applies to all employees of Brockway, Inc. (NY).

GENERAL

- A. The Tuition Refund Plan is intended to cover courses offered by accredited local education institutions. Correspondence courses and courses offered by non-accredited institutions are not included under its general provisions. Under extenuating circumstances correspondence courses offered by well recognized accredited institutions may be approved.
- B. Tuition Refund Applications can be obtained from Personnel. All refunds will be limited to tuition costs and registration fees and will be made only upon successful completion of the approved course(s). Official notification of successful completion with a grade of C or better; grade report transcript, etc., and a tuition receipt is required for reimbursement.
- C. The maximum amount of tuition refund available to any employee during any one calendar year will be as follows:
 - 1. \$250.00—for approved courses not granting college or university credit.
 - 2. \$1000.00—for approved courses taken for college or university credit with a maximum of twenty-one (21) reimbursable credit hours of instruction per calendar year.
 - 3. No maximum refund limit per calendar year—for approved graduate level courses taken in an advanced degree program at an accredited college or university after the employee has been admitted into the graduate school.
- D. An employee whose tuition and registration costs are covered by benefits resulting from service in the armed forces, federal aid, or scholarship aid will be eligible for a refund only for that portion of the tuition and registration fees not covered by such benefits and which is within the established refund plan limits.
- E. No refund will be made for the cost of textbooks, supplies incidental to the course, activity fees, laboratory fees, late registration fees or other fines, parking fees, transportation, and related expenses.
- F. Normally employees must be on the payroll both at the time of beginning and the completion of an approved course in order to be eligible for tuition refund. *In the case of employees on lay-off, who are subject to recall, tuition refunds will be approved for courses which are directly job related. Reimbursements will be made only after the employee has returned to full-time employment.*
- G. Apprentices are to be reimbursed for required formal education at the local level and in the manner prescribed elsewhere.
- H. Approved courses in the following categories will be considered for tuition refund.
 - 1. Courses which will improve the employee's skill on his/her present job. Courses designed to up-date employees in the technology of their occupation. *Non-academic vocational courses will not normally be considered in this category.*

2. Courses which relate to the next job in the logical development of an employee's career.
 3. Any basic courses in reading, writing, or arithmetic.
 4. Courses which will prepare an employee for openings that are expected to occur in the future and for which a sufficient number of qualified employees are not available.
 5. Courses taken to complete the requirements for a grammar school certificate or high school diploma.
 6. Any required or pertinent elective course taken in a degree-seeking program in a field related to the employee's job or appropriate to his/her career with the corporation.
- I. Participating employees will be expected to complete the requirements of school attendance and homework assignments in hours outside their scheduled hours of work. It is not expected that such employees will receive special consideration in job assignment or work schedules by reason of participation in this program.

Dr. Pepper

EMPLOYEE EDUCATIONAL ASSISTANCE PROGRAM

POLICY:

The Company encourages ambitious employees to further their self-development through continuing education, both on and off the job. Consistent with this practice, Dr Pepper Company will pay specific expenses for approved outside courses under the following terms and conditions.

PROCEDURE:

ELIGIBILITY

1. Any permanent full-time employee may request approval after one year of continuous employment.
2. In order to receive management endorsement, a course of study must be directly related to improving the skills and knowledge needed to perform the current job held or the position which is the next likely promotion. If the coursework is at the college level then the program of study must lead to a degree which will contribute to the employee's potential with the Company. Supplementary courses required by the college or university for that degree can be endorsed even if they are not directly job related, but are beneficial to a career in the Company. For example, an English Composition course required to earn a Business Administration degree could be approved.
3. The specific expenses of approved courses which the Company will pay include only tuition costs and mandatory fees, limited to a maximum of \$750 during a calendar year. Textbooks, medical, parking and refundable fees will not be included. Veteran Administration allowances or other education subsidies will reduce the amount of any educational assistance.
4. In the event that an employee satisfactorily completes an approved course while on temporary layoff due to lack of work or an approved leave of absence, the employee will receive expense reimbursement. If the employee resigns or is discharged, no educational assistance benefits will be paid.

REQUIREMENTS FOR PLAN PARTICIPATION

1. All such courses must be scheduled so as to avoid conflict or interference with job requirements and responsibilities. It is recommended that registration be made for no more than six credit hours per term in courses given by accredited colleges and universities.

APPROVAL PROCEDURE

1. Requests for approval must be submitted on an "Educational Assistance Application." All areas of this form must be completed.
2. All outside courses MUST BE APPROVED PRIOR TO REGISTRATION to qualify for expense reimbursement. Approval must include the supervisor and department head. After the management endorsement has been obtained, the "Educational Assistance Application" should be submitted to the Manager—Human Resource Services (Dallas) for final approval. A copy of the form with approval or disapproval will be returned to the applicant's location. Upon receipt, the employee should be informed about the status of the application and the returned copy of the application should be placed in the employee's permanent personnel file.

REIMBURSEMENT OF TUITION EXPENSE

1. Reimbursement for expenses of courses will be made when the employee submits to the Manager—Human Resource Services evidence of successful completion of the course(s). This may be accomplished with a grade of "C" or better or a Certificate of Satisfactory Completion, along with a paid receipt from the institution for the cost of the course. Notification of course completion will be made to the Vice President—Human Resources, who will authorize refunds to the individual in the amount previously approved.

PLAN ADMINISTRATION

1. The Personnel Department or Personnel Representative at each location of the Company is responsible for the explanation and administration of this policy.
2. All costs for this program will be budgeted and paid by the Dr Pepper Company Human Resources Department. There will be no cross-charges to the individual operating unit or division.

FORMS REQUIRED:

Educational Assistance Application

IBM

TUITION REFUND PLAN

GENERAL

The purpose of this Plan is to encourage employees to become more effective on the job and to increase their potential for development within IBM through their voluntary participation in accredited educational programs outside regular working hours.

MANAGEMENT RESPONSIBILITY

Managers are responsible for administering the provisions of the IBM Tuition Refund Plan and for approving or disapproving participation of their employees in the Plan. In carrying out this responsibility, managers will:

1. Approve the Tuition Refund Application Card prior to the employee's enrollment in each term or semester. The approval process is to include an understanding of the employee's educational objectives to insure that the courses being approved continue to meet the criteria and objectives of the Plan.
2. Only approved degree programs aimed at a new career field if there is a reasonable expectation that job opportunities will exist in the new field within IBM and that the employee will qualify and be favorably considered for those opportunities.

EMPLOYEE RESPONSIBILITY

To insure eligibility for tuition refund, each employee seeking participation in the Plan must review program objectives and course plans with, and secure the approval of, his or her manager prior to registration for each term or semester.

DETERMINING ELIGIBILITY

1. Employee Eligibility: U.S. employees of groups, divisions, subsidiaries, and corporate staffs are eligible to participate in the Plan if they were regular or part-time employees on the active payroll both at the time courses began and were completed. Employees on educational, military, or other leaves of absence are not eligible.
2. Institutional Eligibility: Enrollment may be approved at accredited colleges, universities, high schools, business, technical, or correspondence schools. An accredited school is one which has met the academic standards of an educational or professional agency approved by the U.S. Office of Education or the National Commission on Accrediting. Approval, licensing, or registration by a governmental agency does not constitute accreditation.

If no available accredited institution offers the desired eligible course, a nonaccredited school may be approved only if it: 1) offers a course of study comparable to accredited schools, 2) presents educationally sound courses and methods of instruction, 3) provides adequate examination, evaluative, and guidance services, and 4) has demonstrated sound administrative, financial, and ethical practices.

The cost of attending nonaccredited classes, seminars, lectures, workshops, conferences, or meetings held by (or the purchase of self-study materials from) professional associations or clubs is not eligible for reimbursement under this Plan.

3. Course Eligibility: Courses or degree programs are eligible for approval if they will assist an employee to become more effective on the job or will increase his or her potential for development within the company.

Courses required for an employee to obtain a high school diploma will be approved regardless of job relationship. If a degree program is approved, all courses that are a required part of the program are eligible for tuition refund.

The following types of courses are ineligible for refund:

- a. Avocational or hobby courses.
- b. Foreign language courses, unless such knowledge is considered necessary in the employee's present job or expected future assignments, or is a required part of an approved degree program.
- c. Audit or other noncredit courses unless the institution provides a certificate of satisfactory completion.
- d. Workshops, seminars, forums, or clinics unless given for academic credit by an accredited institution.

The number of approved courses taken per academic term may be left to the discretion of the employee. Courses must be scheduled so as not to interfere with the employee's work schedule.

REFUNDS

1. **Application for Refunds:** Employees are eligible to apply for refunds when they satisfactorily complete the course, as determined by the regular standards of the institution attended. To receive refunds for eligible costs, the employee must complete and sign the application card and forward it with evidence of satisfactory completion and an itemized bill or statement of charges directly to his or her payroll or other appropriate department.
2. **Eligible Costs:** The Plan provides for refund of the following expenses incurred by employees for course enrollment and completion:
 - a. All mandatory institutionally billed tuition charges or fees which apply directly to a course or number of courses. Refunds are based on total eligible charges regardless of city, county, or state residency requirements.
 - b. The application fee, registration, university or general service fee and laboratory fees when billed directly by the institution. Some schools may use other items to denote such charges.
 - c. Fees for evaluating past work experiences or training. This includes examination or assessments associated with this evaluation process.
3. **Ineligible Charges:** Refunds under the plan will not cover the cost of the following expenses, unless these expenses are part of the mandatory institutionally billed tuition charges or fees which apply directly to a course or number of courses:
 - a. Purchased or rental books, supplies, tools, or other equipment.
 - b. Travel, meals, or lodging.
 - c. Tutoring.
 - d. Financing or installment service charges.
 - e. Reinstatement or late registration penalty fees.
 - f. Course change or withdrawal fees.

- g. Parking, medical, or physical examination, student union or student activity fees.
 - h. Change of grade fee.
 - i. Charges related to certification, licensing, or accreditation such as diploma or graduate fees; thesis or dissertation expenses including typing, reproduction, or microfilming; fees required of a student to remain active or in good standing when no course work is being undertaken, entrance examinations or equivalency and proficiency examinations not associated with evaluating past work or training experiences.
 - j. Manuals, books, or equipment which a student must pay for as part of tuition for enrollment in an approved correspondence course. The school should be asked to itemize or break out the charges so that costs not eligible for refund may be deducted from the total fee paid by the student. If the school is unable to itemize these charges, a refund based on the total charge may be approved on an exception basis.
4. Other Financial Support: Refunds under this Plan are based upon the difference between eligible fees paid and other financial aid received (student aid programs, scholarships, fellowships, Veterans Administration payments, etc.) which apply to these fees.

International Harvester

TUITION REFUND PLAN

APPLICATION:

All U.S. Operations

PURPOSE:

To give employees the opportunity to acquire additional skills and knowledge which are considered important for the employee's career without requiring the employee to incur an undue financial burden.

POLICY:

1. The Company will provide tuition refund to eligible employees who have paid for Company-approved education received on a voluntary off-hour basis.

ELIGIBILITY

2. An employee must have at least six (6) months of continuous vacation service with the Company and must be in active full-time employment with the Company at the time of enrollment in an approved course and at completion of the course be actively employed or in a layoff status. Employees discharged for cause or who voluntarily leave their employment with the Company while enrolled in a course are not eligible to receive refund payments. Employees hired as cooperative students are not eligible for tuition refund except for evening courses taken during periods of active employment with the Company.
3. An employee must enroll in courses at approved residence or correspondence schools. The following schools are approved under this plan.
 - A. Accredited Colleges & Universities as listed in the *Educational Directory, Colleges and Universities* issued annually by the U.S. Department of Health, Education and Welfare.
 - B. Approved correspondence Schools—members of the National University Extension Association as listed in their *Guide to Independent Study Through Correspondence Instruction*.
 - C. Accredited Secondary Schools as listed in the various *State Directories of State Accredited Secondary Schools*.
 - D. Company-approved business, trade or vocational schools—each operation should investigate local business, trade and vocational schools to determine if the facilities, subject matter and instructors are acceptable to local management for providing quality training and education in the courses for which tuition refund is requested. Final approval must be granted by the Director, Organizational Development & Training for the corporation prior to granting tuition refund requests for courses taken at such institutions. In addition, an up-to-date listing of such institutions must be maintained with the Director, Organizational Development & Training for the corporation. (The institutions addressed in this section are particularly pertinent to courses listed under section (4) (D), (E), and (F) below).
4. An employee must select courses that are acceptable to the Company. Courses must therefore meet one or more of the following conditions.

Acceptable Courses

- A. They are job-related—that is, they will tend to improve the employee's performance on his or her current job; or
 - B. They are a part of a curriculum leading to a degree in a field which is job-related; (in which case the employee must furnish evidence of enrollment, course of study and anticipated degree to the Company); or
 - C. They will help prepare the employee for future assignments with the Company for which he or she might reasonably be expected to qualify; or
 - D. They are courses taken to complete the requirements for a basic education certificate or high school diploma; or
 - E. They are education courses designed to provide a level of competency in basic communications or numerical skills; or
 - F. They are courses of instruction directed towards qualifying an employee as an apprentice in the skilled trades.
5. An employee may be reimbursed for tuition and other covered expenses for no more than two courses per quarter or semester; or may be reimbursed for no more than six hours per quarter or semester. Cooperative students are eligible for reimbursement for only one course per quarter or semester, or only three hours per quarter or semester. In addition, cooperative students may be reimbursed only for courses begun and completed during any single continuous period of active service. (If Coop student is separated by Company—employee separation rule applies.)

Exceptions to this limitation may be made in cases involving acceptable courses defined in (4) (D) and (E) above where such courses are below the college level. In such cases limitations, if any, should be dealt with in a reasonable manner on a case-by-case basis. Exceptions to these limitations must have the prior approval of the Group Human Resources person with responsibility for administration of the tuition refund program. In the Plants prior approval must come from the Manager of Human Resources or the Manpower Development Manager.

- 6. An employee must apply for and receive Company approval prior to enrollment in a course as identified on Form No. HR-115V. This application must be completed each school term.
- 7. An employee must present an itemized receipt to the Company within 60 days of the successful course completion date or the date that an acceptable grade is issued indicating that tuition and compulsory fees have been paid.

REFUNDS

- 8. Upon fulfillment of each of the above eligibility conditions the local operation will reimburse the employee for 100% of the amount of tuition and other covered fees paid by the employee according to the following guidelines.
 - A. For undergraduate college courses and remedial and/or high school level courses reimbursement shall be made for classes in which a grade of "C" or better, or "Pass" in a pass-fail graded class, is achieved. (A pass-fail grade is eligible for reimbursement providing that it is the only grade option available for the course.)
 - B. For graduate level classes, and classes taken in pursuit of a degree in law, reimbursement shall be made for classes in which a grade of "B" or better, or "Pass" in a pass-fail graded class, is achieved.

(A pass-fail grade is eligible for reimbursement providing that it is the only grade option available for the course.) (If graduate schools allow a grade lower than a 'B' for course work then it may be accepted providing evidence is presented to the administrator of the plan at the local unit or the Director, Organizational Development & Training.)

- C. No reimbursement shall be made for classes taken on an audit basis.
- D. Tuition and/or fees incurred in connection with exemption or competency examinations taken in lieu of classroom work in the pursuit of a degree will not be reimbursed;
- E. Tuition for Certification Examinations will be reimbursed for those sections which are passed. Examination fees for certification examinations and related review classes shall be reimbursable one time only. Reimbursement for any further examination attempts will be paid on a pass basis. Enrollment in additional review classes and fees, are solely the responsibility of the employee. Certifications may include, but need not be limited to, the following:
 - i. Certified Public Accountant (CPA);
 - ii. Certified Purchasing Manager (CPM);
 - iii. State Bar Examination (Law);
 - iv. Certified Professional Secretary (CPS);
 - v. Professional Engineer (PE)

Approval for reimbursement for certification examinations other than those listed above must have the prior approval of the Group Human Resource person responsible for administration of the tuition refund program. In the Plants prior approval must come from the Manager of Human Resources or the Manpower Development Manager.

- F. Upon the fulfillment of each of the eligibility conditions, the local Operation will reimburse an employee for the applicable percentage of the tuition and certain compulsory fees the employee has paid. The reimbursable compulsory fees include:
 - i. Matriculation fees required with an application for admission to the school;
 - ii. Registration fees required when registering for an additional school term;
 - iii. Fees applicable to specific classes, such as laboratory fees or fees required for the use of special equipment by all students enrolled in the course.
 - iv. Graduation fees required of all candidates for a similar degree.
- 9. The plan does not provide for the payment of other expenses such as textbooks, supplementary course materials, transportation, meals or any other expenses. Non-reimbursable fees include:
 - A. Student activity fees (unless required);
 - B. Late registration fees;
 - C. Installment payment service charges;
 - D. Vehicle registration and parking fees;

- E. Special examination fees for courses which have been failed or examinations not taken when scheduled;
 - F. Fees which are in the nature of penalties or fines for violation of school regulations;
 - G. Hospital/medical/surgical fees or insurance;
 - H. Fees for use of school recreational facilities.
10. When educational expenses are met by scholarships, governmental aid or benefits resulting from service in the armed forces, employees will be eligible for a refund only on that portion in excess of the amount of such outside benefits.
 11. Employees who are separated by the Company are eligible to receive tuition cost providing the employee could not drop out of the course(s) without incurring the full cost.
- Employees who are separated by the Company for cause or disciplinary reasons, or who voluntarily terminate are not eligible.

ADMINISTRATION

12. Applications for tuition refund must be submitted initially to the employee's immediate supervisor for approval. Subsequently, the application must be approved by the operations Human Resources Manager or the operation's management with principal accountability in Human Resources, and finally by the applicant's department head.
13. It is the employee's responsibility to determine his or her eligibility for entering the school and enrolling in the course(s) before making application to the Company for approval for reimbursement.
14. The benefits under this plan may not be withheld from an employee as a disciplinary measure.
15. The employee will be notified of the action taken by a returned copy of the tuition refund application.
16. Appropriate payment for tuition refund and compulsory fees will be obtained from the local Accounting Department and given to the employee by the immediate supervisor or will be mailed directly to the employee.
17. The person responsible for local administration of the plan will be responsible for:
 - A. The recording of additional education in the employee's personnel file;
 - B. The submission of the Annual Tuition Refund Plan Report, compiled on a fiscal year basis, to the Director, Organizational Development & Training for the corporation.
18. An employee who is transferred or relocated while in the midst of a course(s) under tuition refund will be reimbursed. The employee's original unit will be responsible for the expense unless otherwise decided by the units involved and/or the Director, Organizational Development & Training.
19. In the event that the Company requests an employee to participate in courses, institutes, seminars, meetings, etc., conducted by educational institutions, the above voluntary refund plan does not apply. In such cases the Company will reimburse for business expenses incurred, including reasonable travel and living expenses, tuition, fees, required book costs and other instructional expenses.

RESPONSIBILITY:

It is the responsibility of the Operation's management representative with the principal accountability in Human Resources to administer this policy.

EXCEPTIONS:

Exceptions to this policy may be made only upon the prior approval of the Director, Organizational Development & Training for the corporation.

Millipore Corporation

TUITION REIMBURSEMENT PROGRAM PROCEDURES

Millipore will pay 100% of the cost of tuition, books and fees for approved courses relating to job or career development plans. Payment will be made in advance for up to 8 credit hours per semester. Employees are advised not to take more than 2 courses per semester.

ELIGIBILITY

Permanent full-time—3 months after starting date

Permanent part-time—3 months after starting date

Credit hours are prorated according to the number of hours worked.

Temporary—not eligible for program

PROCEDURE

1. The employee and his/her supervisor should first discuss educational plans as they relate to career development at Millipore.
2. A tuition payment form should then be filled out and signed by the supervisor (See form # 16, pages 05.20.00). An org. code and charge number to which the course should be charged must be assigned. Tuition forms are available from supervisors, the Personnel department, and the Education Department.
3. Completed tuition forms are to be submitted to the Education Department. After the forms have been authorized, they will be sent to the Accounting Department. Tuition checks are picked up in the Education Department. At least one week should be allowed for processing.
4. All receipts for courses and books must be turned into the Education Department as soon as possible.
5. When the course or semester ends, the employee must submit a copy of the grade report to the Education Department to verify completions of the course. If no grade report is issued, a letter from the school or instructor may be submitted. If a course is not completed, or if verification is not received, subsequent courses must be paid for by the employee who will not be reimbursed until proof of completion is received.

NCR

CORPORATE TUITION REFUND PLAN

OBJECTIVE

The purpose of the NCR Tuition Refund Plan is to encourage the development of individuals through college level academic training consistent with their abilities and interests and consistent with the needs of the Company.

POLICY

1. Financial assistance is offered through the Tuition Refund Plan to encourage college level work. Graduate and undergraduate individual courses and degree programs are supported when the education is appropriately related to department, district or division objectives.
2. The Tuition Refund Plan is intended for full time personnel classified in supervisory, managerial, professional, sales, administrative, technical and administrative support jobs.
3. The appropriateness of the course or degree program to department, district or division objectives is determined by management based on the relationship to:
 - a. The individual's present job where the performance of his present assignments can be improved through acquiring additional knowledge and skills;
 - b. Retraining where the requirements of a job have changed or are changing and new knowledge and skill are required to perform the job effectively;
 - c. Preparation for qualification to a higher level job which is in the same job series or in a normal path of progression.
4. An individual must be in the employ of the Company at the time of enrollment and when a course is satisfactorily completed in order to receive a refund. (Should an individual be terminated due to a reduction in force, fees will be refunded for currently approved courses upon satisfactory completion.) "Satisfactorily completed" is understood to mean that the last class meeting has been held and a grade one level above passing has been earned. Normally, this is a grade of "C" or above. For most graduate degree courses this is a grade of "B". In those instances where courses are not "satisfactorily completed", reimbursement may be deferred for those individuals having degree approval if upon completion of the degree the individuals obtained an "accumulative C" average ("B" for most graduate degree programs.)
5. Courses taken for audit do not qualify for tuition refund.
6. Credit given for work experience does not qualify for tuition refund. It is the intent of the Policy to reimburse for additive knowledge only.
7. Credit given for home study programs (even if offered by an accredited school) does not qualify for tuition refund.
8. It is the intent of the plan to support course work taken after normal working hours on a part time tuition basis.

ELIGIBILITY

The objective of the Corporate Tuition Refund Plan is to provide college level training of value to the employee and the company. Eligibility to participate is based on the type of job and the nature of the duties performed. The job must be one where college level training is an appropriate source of knowledge and skill for improving performance. On this basis, full time personnel classified in supervisory, managerial, professional, sales, administrative, technical, and administrative support jobs are eligible to participate.

This program is in addition to internal educational programs established by NCR to meet special training requirements for a broad range of jobs within the company for which college level training is not available or appropriate.

APPROVED SCHOOLS

Colleges with national or regional accreditation are, in general, approved. Correspondence and secretarial schools are excluded.

DEGREE AND COURSE APPROVALS

1. Degree programs are approved by management when the degree is related to the department, district or division objectives and the knowledge gained through the education can be effectively utilized to the benefit of the individual and the Company. As such, a degree program should include a majority of courses (70-80%) that are related to organization requirements. Should a degree program not be judged sufficiently related to an individual's work, individual courses contained in the degree that are related to the job still could be approved.
2. Individual courses are approved when the courses or a series of courses would benefit the employee on the job.
3. Degree Approval
 - a. Degree programs are considered for approval by management if the degree meets the criteria stated in the policy.
 - b. The approval of a degree program signifies that the Company will not only reimburse costs for courses that are job related, but also for courses required by the school to complete the degree. Reimbursement for unrelated courses will be deferred until the degree is received.
 - c. Individuals considering a degree program should become familiar with the various school curricula and course alternative offered. Individuals that meet school requirements and are interested in receiving tuition support should prepare a list of major areas of study and possible electives attaching a copy of the curriculum and transcripts from past college work. Courses taken as prerequisites for admittance to graduate degree programs may be reimbursed if graduate degree program is in line with other policies governing degree approval. Complete Section II Degree Approval Record of the F6070 NCR Tuition Refund Plan form for final approval after you have discussed your educational plans with your manager.
 - d. Department or district and division management will approve the degree program in relation to the policies of this plan with review by appropriate Division Personnel or Industrial Relations function.
 - e. Courses taken and successfully completed prior to Degree Approval will be reimbursed through the normal procedure provided those courses were taken during the current academic year in which Degree Approval was granted (September to August).

- f. An approved degree program is subject to review when an employee transfers to another organization, job classification or school.
 - g. A copy of the NCR Tuition Refund Plan F6970 will be returned to the individual after final approval by appropriate Division Personnel or Industrial Relations function.
 - h. The student must complete Section III Enrollment Record of NCR Tuition Refund Plan F6970 at the time of registration whether or not reimbursement will be upon completion of a course or deferred to completion of the degree.
4. Individual Course Approval
- a. Tuition Refund Plan F6970 is available in each department or district. Employees are required to complete a form before registration. The department manager will specify a date when all forms must be completed and submitted for approval. This will allow the manager to consider the courses for approval at a convenient time. The form must be submitted to your Division Personnel or Industrial Relations function within 30 days after school registration dates by department or district. Failure to do so will result in no reimbursement being made.
 - b. An Acknowledgement Copy #2 of the NCR Tuition Refund Plan F6970 will be returned to the department for courses approved by Division Personnel or Industrial Relations function. The student should retain this form as well as his tuition receipt.
 - c. The Acknowledgement Copy #2 of the NCR Tuition Refund Plan F-6970, tuition receipt and grades should be submitted to management at the completion of the course. The manager will review these records and prepare Section IV Request for Reimbursement of NCR Tuition Refund Plan F-6970. The F-6970 and copies of the tuition receipt and grade received should be forwarded to the appropriate Division Personnel or Industrial Relations function.
 - d. Reimbursement will be included in a forthcoming paycheck.
5. Unrelated Course Work:
- a. Courses which are unrelated to an individual's work based on the criteria established in the policy statement are not reimbursed unless the courses are required to complete an approved degree.
 - b. Unrelated courses which are required to complete a degree are reimbursed at the *time the degree is received*. However, the employee should submit the Acknowledgement Copy #2 of the NCR Tuition Refund Plan F-6970 along with a copy of the tuition receipt and grade received at the time an unrelated course is completed.

AMOUNT OF TUITION REFUND

1. Reimbursement will be made for the normal tuition, laboratory and enrollment fees for all approved courses. Tuition and fees are based on PART TIME fee schedules only. Late registration fees are excluded unless the employee is on Company business during the registration period.
2. Other charges such as service fees for extending tuition payments over a school term, cost of duplicate records or transcripts, parking, books, and activity fees are not included.
3. The Company cannot assure a student that refunds for one term will be received in time to pay fees for the next term. It is important to follow the procedures outlined in this policy if the employee is to avoid delays in receiving his refunds.

4. Financial support is determined from the following chart:

	100% Refund at:	
	Completion of Course	Completion of Degree
Individual Approved Courses	x	
Courses in an Approved Degree Program:		
1. Those meeting NCR participation requirements.	x	
2. Those not meeting NCR requirements but required to complete the Approved Degree		x

COURSE APPROVAL CONSIDERATIONS

1. Since duties and assignments of personnel vary within an organization to a marked degree, a specific list of "approved" subjects is not feasible. What would be an approved course for one person may not be approved for another because of a difference in their assignments.
2. For example, an employee working in an area where knowledge of electrical or electronic principles is required, then electrical engineering or electrical technology courses and degree programs would be approved.
3. Knowledge which contributes to an individual's overall development may be approved. An example is a buyer in Purchasing desiring to take a course in business law; or an engineer desiring to study public speaking, English composition, or technical writing. Consideration is given to the application of such courses to insure that approval is consistent with the policies of this plan. Courses which are generally non job related include literature, history and philosophy.
4. Business administration courses and degree programs are approved for marketing and administrative personnel or individuals who are being considered for management positions within the next two or three years. Professional employees working in areas where technical knowledge is required are encouraged to take advanced courses in technical areas. Requests from individuals in technical areas to study in the field of business will be reconsidered if, at a point in time, the individual assumes administrative duties or is being considered for management.
5. Personnel receiving reimbursement through the Tuition Refund Plan must maintain a satisfactory job performance level with the increased burden of college course work.

OTHER TUITION ASSISTANCE

1. Employees eligible for assistance under the G.I. Bill, scholarships or other public funds are not eligible for refunds through the NCR Tuition Refund Plan unless fees for the subject exceed the amount received through this assistance. In such cases, the company will refund the difference between the amount received and the amount allowable through the refund plan.
2. If, at a later date, it is determined that a tuition refund was received by an individual who also received funds through other tuition assistance plans, a reimbursement will be requested by the Company.

DEFERRED PAYMENTS

1. Payment of deferred tuition is made at the time an approved degree is completed. A transcript from the school and a list of the courses for which deferred payment is due should be submitted with the request for payment to the appropriate Division Personnel or Industrial Relations function.

2. The eligibility for payment of deferred refunds will be based on the policy statement in effect at the time the course was taken.
3. A person must be an employee of the Company at the time the degree is completed in order to be eligible for payment for deferred courses; that is, if a person completes his degree after leaving the Company, NCR assumes no responsibility for reimbursing him for deferred courses even if he was employed by the Company at the time the courses were taken.
4. Graduation fees are reimbursed at the time the final deferred payment is made.
5. Graduates must submit a copy of their diploma with their final NCR Tuition Refund Plan F6970 Request for Reimbursement.

Pacific Gas & Electric Company

TUITION REFUND PLAN

PURPOSE

1. This Standard Practice outlines policies, preparation, approval, and processing procedures of Tuition Refund Applications for monthly-salaried, exempt employees and weekly-paid employees not covered by a bargaining unit.

DEFINITION

2. In this Standard Practice the term "employee" means monthly-salaried, exempt employees and regular status, weekly-paid employees not represented by a bargaining unit.

POLICIES

ELIGIBILITY

3. Employees on the active payroll are eligible to participate.
4. Employees on Long-Term Disability may be eligible as determined on a case-by-case basis by the Committee for Rehabilitation of Physically Impaired Employees.
5. Summer and part-time employees and employees on leaves of absence are not eligible to participate.
6. Employees must still be employed by the Company on the completion date of course(s). The Company's obligation is voided if an employee voluntarily terminates employment or has been discharged for cause.
7. Employees unable to complete an approved course due to Company-initiated transfer or excessive mandatory overtime will be reimbursed. The instructor must verify satisfactory progress as of the date of withdrawal.
8. Employees laid off while attending an approved course will be reimbursed.
9. Employees qualifying for financial assistance through a Federal or State Veteran's Educational Assistance Program are not eligible to participate.
10. Employees taking courses on Company time are not eligible to participate. Employees interested in taking courses on Company time should refer to Standard Practice 762-2, "Attendance at Conferences, Conventions and All Training Programs."
11. Employees whose work assignment and desired academic load are not compatible will not be eligible to participate.
12. Employees repeating courses which have already been reimbursed under the Plan are not eligible.

INSTITUTIONAL REQUIREMENTS

13. Courses taken (regular, evening, correspondence, or extension divisions) must be through accredited institutions listed by the:
 - a. Western Association of Schools and Colleges, or

- b. Directory of Accredited Private Home Study Schools approved by the Accrediting Commission of the National Home Study Council.
- 14. Exceptions to the above requirements require special approval from the Training and Management Development Section, Personnel Relations Department.

COURSE/DEGREE PROGRAMS APPROVAL CRITERIA

- 15. Courses which are not part of a degree program must:
 - a. Have a significant, positive impact on the employee's current job performance; or
 - b. Prepare the employee for anticipated, future assignments within his/her department.
- 16. Employees wishing to enter degree programs may do so upon recommendation of the supervisor, and approval by the Division Manager or General Office Department Head. The criteria used to determine the validity of the employee's participation in the degree program should be:
 - a. Completion of the program will have a significant, positive impact on the employee's current job performance; or
 - b. Completion of the program is part of the employee's developmental plan which has been approved by the Department Head and the appropriate Personnel Representative.

Courses contributing to the completion of a degree program will be approved.

- 17. Courses or credits that are based on, or obtained through, life or work experience will not be approved.

APPROVALS REQUIRED PRIOR TO ENROLLMENT

- 18. Application must be completed by the employee.
- 19. Application must be recommended by the supervisor.
- 20. The application must be reviewed by:

Divisions	—the Division Personnel Manager
Executive Vice President and Chief Financial Officer (includes Comptroller's, Rates and Valuation, Computer Systems and Services, Finance and Insurance	—the Personnel Director
Facilities and Electric Resources Development	—the Personnel Director
General Construction	—the Personnel and Clerical Services Manager
Pipe Line Operations	—the Supervisor, Personnel and General Services
Senior Vice President-Operations (includes Electric Operations, Gas Operations, Customer Operations and General Services	—the Director of Personnel

21. Approval must be granted by the Division Manager or General Office Department Head, subject to the policies outlined in this Standard Practice.

AUTHORIZATION OF TUITION REFUND

22. The Division Personnel Manager or General Office Department Personnel Representative will authorize the request for the refund check. (Refer to paragraph 21 for list of representatives.)

REFUNDS

23. Refunds will be authorized upon proof of successful completion of an approved course.
- A grade of "C" or better is required.
 - For nongraded courses, a certificate of successful completion or a letter to that effect from the institution is required.
 - A grade of "C" or better must be maintained for each course of an extended course of study (correspondence).
24. If a correspondence course of study extends more than one year, annual reimbursements will be made by submitting a Tuition Refund Application for lessons completed during each calendar year.
25. Refund limits for a given calendar year (January 1 through December 31) are:

	<u>Amount</u>
a. Weekly-paid employees not covered by a bargaining unit	\$250
b. Monthly-Salaried, exempt employees	\$1,800
c. Officers, General Office Department Heads, and Division Managers	No Limit

26. The start date of the course determines the year to which the refund is applied.

27. Refunds are calculated as follows:

	<u>Percentage of Covered Costs</u>
a. Courses involving classroom-type participation	90%
b. Correspondence "home study" courses	75%
c. Officers, General Office Department Heads, and Division Managers	100%

28. Cost covered:

- Tuition
- Registration fees
- Graduation fees
- Laboratory fees

29. Costs not covered:

- Textbooks (unless included in correspondence course fees)
- Food
- Lodging
- Transportation
- Deferred or time payment fees
- Examination fees (i.e., GMAT, SAT, PE, etc.)

GENERAL

30. Employees are responsible for payment of all costs in connection with the course(s) selected.

Pratt & Lambert

TUITION AID PLAN

PURPOSE

This Plan is intended to provide financial assistance and to encourage employees of PRATT & LAMBERT-INC. to pursue a formal course of study to acquire skills and knowledge which will assist them in their current job assignment.

ADMINISTRATION

The Plan will be administered by the Industrial Relations Department.

ELIGIBILITY

Any full time employee of Pratt & Lambert-Inc., who has completed six months of service with the Company prior to registration in the course.

APPROVED PROGRAMS

Courses must be given by an accredited college or university and must be approved by Pratt & Lambert-Inc. Correspondence courses will not be approved.

To merit approval, courses must improve the value of the employee to Pratt & Lambert-Inc. Preferably they will be in chemistry, chemical engineering, paint technology or business management. However, other courses may be approved if they are part of a formal program leading to a degree in these fields.

APPLICATION

Application for Tuition Aid must be submitted in duplicate to the employee's immediate supervisor for approval prior to registration. A separate application must be submitted for each semester or period of study of not more than six months even though a course may continue for more than one semester or period. In all cases, employees will be informed, in writing, as to the final disposition of each request.

REIMBURSEMENT

Employees will be reimbursed at the end of each semester or period of study of not more than six months, limit six credit hours per semester in any year, for tuition plus registration and laboratory fees not covered by Veterans' Educational Benefits. The cost of books and any other fees, such as for activities or late registration, will not be reimbursed. The amount reimbursed, up to the maximum will depend upon the grade received:

Grade "A"	100%
Grade "B"	75%
Grade "C"	50%
Grades "D" or "F"	0

To be reimbursed, an employee must have his copy of the application form certified by the educational institution (instructor, registrar, etc.) to indicate the course completed and the grade received. Then he must submit the certification plus receipts for tuition and other allowable fees to the Industrial Relations Department. Reimbursement will be made by check after authorization from the Industrial Relations Department.

Walt Disney Productions

Educational Reimbursement Program

APPLICANTS

1. Applicants must have been employed by Walt Disney Productions with at least six months of continuous service.
2. Only permanent employees are eligible.
3. To be reimbursed, eligible employees must enroll in and successfully complete qualified courses through recognized schools or colleges.
4. Any employee who terminates his/her employment within one (1) year following the completion date of any course(s) shall be liable to refund to the company any reimbursement received.
5. Any employee who fails to provide evidence of satisfactory completion and proper receipts following course completion shall be liable to refund to the company any advance payment.
6. If an applicant is presently receiving reimbursement from any other source, reimbursement under this plan will be limited to the difference between the outside source and the company reimbursement the applicant qualifies for.

PLAN COVERAGE

1. It is not the company's intent to reimburse an employee for pursuing a pre-planned college education.
2. Courses must be of an educational or technical nature, and related to the employee's present job duties or those to which he/she will be assigned in the foreseeable future as determined by his/her management.
3. Courses may be offered by any accredited school, college or university. Certain private schools and special courses may qualify for eligibility. However, under normal circumstances, *correspondence courses, workshops, conferences, seminars, and classes as part of an accelerated advance degree program would not qualify.* Please check with your Division Training Office or the Disney University prior to registration.
4. Reimbursement will be limited to the cost of books and a maximum of \$180.00 per unit cost of tuition. Costs in excess of these fees will be the responsibility of the employee. Exceptions to this policy require the approval of the respective Division Vice President or Director and the Director of Employee Relations.
5. Reimbursement is limited to a maximum of two (2) courses per term.
6. All qualified *non-salaried* employees may apply for 75% reimbursement, and all qualified *salaried* employees may apply for 100% reimbursement for tuition and books for any job-related course.
7. 75% or 100% reimbursement will be paid upon successful completion (a grade of "C" or better for undergraduate courses; a grade of "B" or better for graduate courses). Employees must submit a transcript of grades and receipts itemizing expenses to the Disney University within three (3) weeks of completing the course(s).
8. Any qualified employee may receive 100% reimbursement for tuition and books *in advance* when requested by the Division Vice President or Director to take a job-related course. Grades and receipts must also be submitted as outlined above. All application, registration, transportation, parking, equipment and

material costs, *if approved in advance* by the Division Vice President or Director, should be listed on an expense report and submitted each month to the employee's Division.

9. This plan is *not* retroactive.

HOW TO APPLY

1. Please read the Guidelines section of this plan to acquaint yourself with the terms, conditions and procedures.
2. Complete the attached application.
3. Obtain the recommendation and signature of your immediate manager and submit the application to your Division Employee Development Representative. The application is then forwarded to the Disney University. (The Division Vice President or Director must approve all 100% applications.)
4. The completed application will be reviewed by the Disney University. You will be notified of the approval or disapproval of your request in writing no later than two (2) weeks after receipt of the application.
5. To ensure reimbursement for a course, applications must be made three (3) weeks prior to registration and/or payment of fees. By following this procedure, applications may be considered and approved or disapproved prior to registration and payment of fees.
6. A transcript of grades, plus receipts itemizing expenses for tuition and books must be received by the Disney University no later than three (3) weeks after completion of the course(s).
7. For Division Vice President or Director requested courses 100% payment will be made prior to registration and payment of fees. A letter of request signed by the Division Vice President or Director must accompany the application.

CHAPTER III

THE IMPACT OF CORPORATE TUITION REIMBURSEMENT PLANS ON EMPLOYEE PERSISTENCE IN EDUCATIONAL PROGRAMS

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Employees and employers alike are feeling the impact of rapid technological change upon their economic futures. Both see increased training and education as a means to establishing greater economic security and personal success. Employees need to develop new skills and competencies to maintain their current positions or to prepare themselves for promotion and advancement. Employers must cope with the impact of technological change on their ability to remain competitive in the market place.

According to recent statistics from the U.S. Department of Labor, more than 60% of current jobs, and nearly 80% of available jobs by 1990, will be in the service sector of the U.S. economy. This trend is a major reason why employers will continue to find it necessary to provide financial support for the education and training of their employees. Productivity will be directly related to the synergy between modern technology and a highly trained labor force. Training and education will be a cornerstone of future business strategies addressing the development of human capital.

Corporations are investing billions of dollars in the education and training of their employees to meet the mounting demand for a more highly competent and skilled workforce. Corporate tuition-reimbursement plans are one significant part of this escalating investment. Reimbursement plans are specifically designed to provide financial assistance to full-time employees enrolled in educational programs offered by colleges and universities. Between two and five billion dollars are spent annually by U.S. corporations in such tuition-reimbursement plans.

It is estimated that between seventeen and twenty-four million employees are eligible to participate in these plans. Upon closer examination it is clear that this form of employee benefit is rapidly becoming an expense that requires careful discussion, analysis, and planning.

Most employees under corporate tuition reimbursement plans enroll as part-time students and continue to work full-time. This is generally a condition of these corporate plans. Employers provide financial support for approved courses or degree programs as long as employees successfully complete these courses and/or programs. Recently more corporate decision-makers are examining the cost effectiveness of this investment and they are seeking to identify and measure the real internal benefits of their investment in the continuing education and training of employees under corporate tuition-reimbursement plans.

In a recent study (Giorgio, 1983) an analysis was done of the relationship between corporate tuition-reimbursement and employee persistence in the learning process. Prior to this study, no research had been done on the relationship between persistence and corporate tuition-reimbursement and no data was available on the relationship between corporate tuition-reimbursement and employee goal expectation and achievement. This chapter presents an overview of relevant literature on employee persistence will be presented.

A REVIEW OF STUDIES THAT EXAMINE STUDENT MOTIVATION

Several critical variables have been identified which show the influence of tuition-reimbursement upon employee persistence. Foremost among these related variables were: (1) the sex of the employee; (2) the expected goals of employees; and (3) the achieved goals of employees. Five categories of goals expected and achieved were included. They were academic, career preparation, job-or-career improvement, social and cultural participation, and personal development.

Student (employee) motivational factors may be considered the *sine qua non* of persistence, and therefore, the most important target of persistence research. Motivation for learning is a function of the interaction between psychological factors and external environmental variables, or at least the participants' perception and interpretation of environmental factors. Given a renewed emphasis on need diagnosis we must understand, predict, and control processes associated with participant motivation.

Several different studies have resulted in the identification of a variety of factors related to participation. Borich (1970) stated that, some of the motivational factors receiving serious consideration included: (1) improved competence; (2) prestige; (3) financial gain; (4) formal study difficulty; (5) administrative (management) persuasion; (6) economic sacrifice; (7) better job opportunities; and (8) supervisor-peer support. Radcliffe et. al. (1970) discovered that no matter how ideal a training environment may be, the trainee's purpose and application of time, energy, and intellect toward achieving a skill, must stem from his own motivation. Ayers (1979) concluded that the impact of external factors like personal contact, economic gain, societal pressures, career advancement and enrichment were only a partial picture. She suggested that internal motivators were essential to stimulate the learner (employee) to act.

The relative importance of education probably comes into operation when the employee is confronted with both external and internal pressures. The employee must decide whether to participate, to continue, and/or to leave the learning process. Niemi and Niemi (1978) concluded that such a decision could involve: (1) personal variables like the decision-maker's goals, needs, educational background, and family commitments; and (2) situational variables like the reputation of the institution and its entrance requirements. Other personal variables (i.e. age, sex, race, etc.) and situational variables (i.e., corporate tuition reimbursement, employer attitude, promotion opportunities, etc.) may also influence employee participation and persistence.

In a study conducted by Bishop and Van Dyk (1975), it was found that job-related aspirations played an important role in shaping the reasons given by women for returning to college to work for a degree. One of the inherent difficulties in the learning process is that the behavioral objectives are often imprecise and, therefore, employees attending may expect certain outcomes, the course instructor may expect a different set, and the employer paying the tuition may expect still another set (Salinger, 1973). Gorter (1978) observed that fewer non-returning than returning students had original goals of upgrading skills. But she also notes that more of the non-returning students than returning students had original goals of job-preparation or job transfer (Gorter, 1978). Differences between the sexes in reasons for learning are more pronounced among learners than would-be learners (i.e., men more often cited job advancement and the requirements of an employer while women, particularly housewives, more frequently mentioned personal fulfillment, curiosity, and getting away from the routine, of daily living (Carp, et. al., 1975).

Frost (1980) concluded from her study of 34 men and 35 women that those learners who were more career oriented, and thus more motivated, were more successful. Employers recognizing this have encouraged employees by a variety of incentives. Firms use promotional opportunities and tuition refunds more frequently than time-off with pay as inducements for employee involvement in out-of-company education (Schroeder and Sapienza, 1968).

Morstain and Smart (1974) suggested that a counselor of the part-time learner (e.g. full-time employee studying on a part-time basis) can have an impact upon learner/employee expectations by improving learner participation and persistence. Employees are much more negative than supervisors about the value and usefulness of both the training and counselling they receive as factors in their future development (Salinger, 1973).

Tough discovered that almost every student has more than one reason for engaging in a learning activity (Cross, 1981). A second finding of Tough was that adult students are most frequently motivated by the utility of knowledge or skill sought. In 1965, Johnstone and Rivera concluded that a major emphasis in adult learning is on the practical rather than the academic; on the applied rather than the theoretical; on the skills rather than on the knowledge or information (Cross, 1981).

The literature suggests a linkage between goal expectations and goal achievement. Reehling (1980) concluded that self-improvement and education were equally cited reasons for continuing education among women surveyed in 1972. In a follow-up study (1978) with the same women, three-fourths had continued their education, but only half had reached the level planned in 1972. The women in the follow-up study also cited self-improvement as the main reason for continuing their education (Reehling, 1980). This study demonstrates the need to look closely at the goals expected and achieved by learners/employees.

Ulmer argued that a student who has a clear view of how the knowledge received will help him realize his personal goal will almost certainly be a more confident student (Ayers, 1979). Increased success in the learning process may help build self-confidence. Therefore, the employee who experiences these successes should continue to be motivated to continue. Success in college is found to be related to the ability to translate long-range goals into a viable major (Frost, 1980). Clarity of expectations appears to be the controlling element in the success of learners and the continued growth of self-confidence by the learner.

This observation raises an interesting question for employers offering tuition reimbursement to employees enrolled in colleges and universities. Particularly since Salinger (1973) concluded from his research that external training courses (i.e., college-based) tend to be too general or contain material irrelevant to the employee. This irrelevance may be due in part to scarcity of discussions between employees and supervisors before participation about expected behavioral changes (Salinger, 1973). It is also generally agreed that when learners/employees are helped to establish a reasonable and attainable goal that their motivation for learning will be maintained at higher levels than it would be without such help (Radcliffe, et. al., 1970). The critical question requiring employer attention is whether sufficient attention is paid to building a clear set of employee expectations before granting approval for participation in the reimbursement plan. Without such counselling and realistic goal-setting, success is rather uncertain, and as such, meaningful yield from the training even more unlikely.

In 1965, Johnstone and Rivera examined the reasons adults gave for participating in educational activities. They developed a check list which when tabulated yielded 37% for personal enrichment and 36% for job related. Nearly ten years later, Carp, Peterson, and Roelfs (1974) reported that 55% of their sample cited personal enrichment reasons and 18% cited job-related reasons. Participants (employees) who set realistic educational goals have a far greater chance of realizing these goals than those who do not carefully plan and establish such goals (Reehling, 1980).

A relationship appears to exist between the nature of learner goals and the realities of his/her employment status. Abbey's research presented at the 1968 National Seminars on Adult Education noted that respondents to his survey saw additional education as an assurance of regular employment or employment in more desirable occupational areas. Several other conclusions can be drawn from the work of

Gorter (1978) in which she discovered that the main reasons for non-participation were: (1) lack of motivation; (2) lack of goal direction and commitment; and (3) dissatisfaction with a particular program or course.

Too many adults have been disappointed when education does not automatically translate into career advancement (Rogers and Shore, 1980). In the 1960's, there was an increase in the participation of adults in colleges because there was a strong demand for employees with college training. As this demand met with a growing surplus of college graduates however, the rate of adult participation began to decline (Bishop and Van Dyk, 1975). The surprisingly low participation rate by employees in corporate tuition-reimbursement plans may be partially explained by the decline in the upward mobility options for many working adults. Thus the motivation to complete college must come from intrinsic rewards. Yet, Peng and Fetter (1977) concluded that some external rewards such as being able to obtain a better job and quality of life, may motivate some students to overcome academic or other problems and stay in the learning process.

Despite the fact that tuition benefit plans are almost universal among the Fortune 1000 companies, there appears to be a general underutilization of the tuition-reimbursement programs by employees. O'Neill (1981) concluded that institutional barriers (i.e., structure of the policy, tax laws, responsiveness of colleges, etc.) contributed to the underutilization of tuition-reimbursement plans by workers. Unfortunately, underutilization by employees is not a recent phenomenon. Companies have tried many types of stimuli to encourage greater participation by eligible employees. In a study by Schroeder and Sapientza (1968) they presented data on how Florida companies tried to stimulate participation. They discovered that 67% of the Florida firms with 200 or more employees regularly notified their employees about the availability and nature of external educational programs.

Many forms of formal communication systems have been developed by companies in other parts of the nation to stimulate participation. Some companies have established cooperative partnerships, or linkages, with area colleges offering academic advising, course registration, book sales, and course work at the business location. A wide array of course schedules have been developed including early-bird (pre-workday courses), shared-time, partial workday and employee time) and after work courses. Offerings have included graduate and undergraduate credit courses, specially designed non-credit workshops, seminars, and courses, in-plant research and evaluation activities. Examples of business-campus linkages are listed in an American Council on Education directory edited by Dr. Dorothy C. Fenwick. The directory cites collaborative post-secondary/business programs including location, leaderships and information about content, cost and participants (Fenwick, 1983).

Tuition-aid has vast potential as a human resource development tool in the 1980's. For companies, unions, workers, and educators alike, this method of financing education and training opportunities offers great promise (Rogers and Shore, 1980). Using 1970 U.S. Census Data Van Dyk and Bishop (1975) discovered that among married students attending college, 85% of the husbands and 24% of the wives were employed full-time outside the home. The National Manpower Institute estimates that at least two out of every ten workers in the nation have employer-financed tuition-aid benefits (Knox, et. al., 1978). A 1978 study by the American Telephone and Telegraph Company indicated that although 93% of the large corporation surveyed help employees defray their education costs, the number of employees who take advantage of tuition-reimbursement programs has declined from 5.3% in 1972 to only 3% in 1978 (Human Resources Department, AT & T, 1977).

One can speculate on why this decline has occurred. Perhaps some of it is due to the perceived decline of advancement opportunities in most major corporations today. There may be other perceived institutional barriers as well. When workers were asked by Abromovitz (1977) to rank the most significant institutional barriers to the use of tuition-aid plans, the two most frequently cited problems

were provisions restricting tuition-aid to job-related courses and provisions for reimbursement only after course completion.

A survey of the Fortune 500 companies conducted by the Conference of Small Private Colleges during the summer and fall of 1980 provides valuable information concerning the "barrier" of job-relatedness for reimbursement:

...Prior to January 1979, the Internal Revenue Code imposed significant tax liabilities on payments for education which were not job-related. Under the tax code, the key test for deductability has been whether the courses for which tuition was reimbursed were aimed at (1) maintaining or improving skills required in a job; and (2) developing skills needed to keep a job. Compensation received for courses aimed at qualifying someone for a new job could not be written off by the Employee. Effective January 1, 1979, employers could write off the cost of helping employees prepare for promotion or a new job and thus relieve the employee of the tax burden. Employer assisted education programs are now a cost-effective way for a firm to enhance its affirmative action program and employee career development efforts. . . (O'Neill, 1981).

The American Society for Training and Development estimates that U.S. employers, public and private, are spending over \$30 billion dollars annually on employee development (Walter, 1982). This amount is nearly half of the estimated total amount expended on traditional higher education annually.

The Carnegie Task Force on Education and Employment (1979) maintained that long-range planning to meet human resource and production needs is increasingly important, not only because of changing demographics, but also as a result of technological change, shifts in world markets, and affirmative action goals (Kerr, 1979). The Task Force recommended that employers: (1) carefully plan short- and long-term responses to changes in the availability of persons entering or re-entering the work force; (2) give special attention to restructuring jobs; (3) exhibit flexibility where possible to encourage job sharing, part-time and intermittent work; and (4) develop ways to help those with little work experience become productive on the job.

Several paradoxes exist in the analysis of corporate tuition-reimbursement for employees who are working full-time. Employees infrequently believe that they are receiving the training and development needed to do their present job properly and/or the training and development needed to help them realize their potential (Salinger, 1973). Researchers have consistently found that full-time employment has a significant negative effect on freshmen persistence (e.g., Kohen, et. al., 1978; Astin, 1975; Liffert, 1958), however, Kohen (et. al., 1979) found that among juniors and seniors this effect was no longer present (Ramist, 1981).

THE IMPACT OF CORPORATE TUITION-REIMBURSEMENT ON EMPLOYEES

In 1983 Giorgio studied a group of part-time students attending four year colleges and universities, with a representative sample drawn from a specific university's population of these students. Selected sets of goals categorized as: (1) academic; (2) career preparation; (3) job-or-career improvement; (4) social-and-cultural participation; and (5) personal-development and enrichment were used in the research as dependent variables. The study compared the five categories of goals expected and goals achieved as reported by persisters and non-persisters receiving or not receiving corporate tuition-reimbursement. The main and interactive effects upon the dependent variables (goals expected and goals achieved) from the independent variables of persistence, tuition-reimbursement and sex were examined.

Prior to the actual selection of the representative sample from the population, some necessary preliminary research was conducted. Major manufacturing, insurance and financial institutions throughout

the Hartford metropolitan area were contacted and asked to provide requested information and copies of their corporate tuition-reimbursement plans. An analysis was then conducted to determine the degree of similarity, or lack thereof, between the plans. Some differences were discovered, but the similarities were far more prevalent than were the differences.

Twenty-one (80%) of the companies contacted responded and were compared on the following points:

1. Percent of payment;
2. Length of employment necessary to qualify;
3. Range and maximum annual support;
4. Amount of credits supported per semester/year;
5. Minimum grade required for reimbursement;
6. Miscellaneous (including such items as: payment services, work-relatedness, approvals required, time frame, degree versus non-degree, types of institutions approved for study, and method of payment).

In each case, the data was grouped so an analysis of similarity (and dissimilarity) was possible. The results of the analysis of percentage of payment to employees are shown below.

TABLE I
Percentage of Reimbursement Payment
To Employees by Employers

	50-60%	60-70%	70-80%	80-90%	90-100%
Undergraduate	.09		.42	.09	.38
Graduate			.23	.09	.57

Table I shows that eighty percent of the sample pay between 70%-100% of the undergraduate and graduate costs.

The length of service required by employers before employees are eligible for tuition-reimbursement was also analyzed.

TABLE II

Length of Service Required by Employers Before
Employees are Eligible for Tuition-Reimbursement

Number of Days	0-90	90-120	120-180	180-360	365 or more
Percentage of Companies	.52	.28	.00	.23	.00

Eighty percent of those sampled (Table II) require service between the first day and the 90th day before the employee is eligible for tuition-reimbursement. This high frequency suggests that the time eligibility is relatively consistent among companies surveyed.

Data comparing the maximum amount of tuition-reimbursement paid by employers are shown in Table III.

TABLE III

Maximum Reimbursement Paid
by Employers Annually

	\$1-1000	\$1000-2000	\$2000-
Undergraduate	.04	.19	.66
Graduate	.04	.19	.66

Sixty-six percent of the respondents indicated that they paid \$2000 or more toward the costs approved under the corporate tuition-reimbursement plan.

The number of credits earned does not appear to be significantly different among the plans; sixty-six percent had no stated limit. The plans were also similar with regard to allowable credits per year; 28% reimbursed employees for between 10 and 15 credits per year.

TABLE IV

Maximum Number of Credits per
Year Reimbursed by Employers

	1-3	5-10	10-15	No Limit
Undergraduate		.04	.28	.66
Graduate		.04	.28	.66

Ninety-nine percent of the respondents expected employees to pass their courses to receive financial support. This is the greatest similarity in all the plans.

TABLE V

Distribution of Minimum Grades Required
by Employers Before Reimbursement is Paid

	Minimum Pass	C or Better
Corp. Distribution	.71	.28

Several other items were compared in the plans sampled. The relative distribution of these items is shown in Table VI.

TABLE VI

Miscellaneous Characteristics of
Corporate Tuition-Reimbursement

Item Noted	PCT
Course must be related to job	.85
Course must be in degree program	.57
Accredited College	.52
Supervisor/Personnel Dept. Approval	.47
Study outside of work hours	.38
Payment for tuition, fees	.23
Payment for tuition, fees, books	.14
Payment for tuition only	.09
Payment in advance	.04
Verification of costs	.04
Post-study employment promise	.04

The next major step was the analysis of responses from the representative sample of employees. The data collected from the sample was coded and keypunched into data cards and onto a data tape. To determine the variance between groups on the dependent variables of goals expected and goals achieved, a multivariate analysis of variance (MANOVA) was used. In instances where there are several independent variables and more than one dependent variable, it is deemed the most appropriate procedure for measuring significant statistical differences. A graphic representation of a MANOVA design is shown in Table VII.

TABLE VII

MANOVA Design With Three Independent Variables
and Five Dependent Variables

Independent Variables			Dependent Variables				
Group	Sex	Goals Expected					PERSE
		Tuition Reimbursement	ACE	CARE	JOBE	SOCE	
1	1	1	x	x	x	x	x
1	1	1	x	x	x	...	x _n
2	2	2	.	.	.	.	.
3	3	3	.	.	.	.	.
.	.	.	.	.	.	.	.
.	.	.	.	.	.	.	.
.	.	.	.	.	.	.	.
n	n	n	x _n	x _n	x _n	x _n	x _n

The variables selected for testing across the treatment groups were academic goals expected and achieved, career goals expected and achieved, job-goals expected and achieved, social goals expected and achieved, and personal goals expected and achieved. These variables represented the dependent variables, while sex, corporate tuition-reimbursement and persistence were the three independent variables.

DATA ANALYSIS AND CONCLUSIONS

A total of 489 students/employees were sent the SIS Student Questionnaire. A small number (79) of the sample could not be reached. This percentage (16%) was culled from the research. The response rate for the study was 61% after graduates were also excluded. This represented two-hundred and twenty-five respondents.

Standard demographic data were collected in the research, including sex, ethnic origin, age ranges of the respondents, and marital status. Each of the demographic variables were crosstabulated by group to determine if any statistical differences were found. In each instance, a Chi-Square value was gen-

erated and evaluated for significance level against a design confidence level of .05. The following conclusions were drawn concerning the relationship between the four groups in the study:

1. The groups did not differ significantly on the variable sex.
2. The groups did not differ significantly on the variable of ethnic origin.
3. The groups did not differ significantly on the variable of age range.
4. The groups did not differ significantly on the variable marital status.

Two other situational variables were crosstabulated with the four groups. They were (1) degree sought and (2) student status. The results of this analysis was:

1. The groups *did* differ significantly on the variable of degree sought.
2. The groups *did* differ significantly on the variable of student status.

Much of the differences on the variable of degree sought may be explained by the disproportionate percentage (76.5%) of the sample found in the persister group with corporate tuition-reimbursement. Also the fact that 87.0% of the sample were degree seeking students verses non-degree students helps explain the significant difference between the groups on the variable of student status. The statistical results appear to support the conclusion that the presence of corporate aid in the form of tuition reimbursement influences both persistence and degree seeking activity of part-time students receiving such support. Subsequent analysis further explains the influence of corporate tuition-reimbursement. Three general areas of concern were addressed: (1) Is corporate tuition-reimbursement related to persistence in part-time learners? (2) Do goals expected and goals achieved differ among part-time students stratified by persistence, sex, and corporate tuition-reimbursement? (3) Is corporate tuition-reimbursement related to the reasons given for leaving the learning process by part-time learners? These concerns were formulated into six research questions:

1. Does corporate tuition-reimbursement affect persistence in part-time learners who are also full-time employees?
2. Do persisters *with* corporate tuition-reimbursement differ from persistence *without* corporate tuition-reimbursement on goals expected and goals achieved?
3. Do persisters *with* corporate tuition-reimbursement differ from non-persisters *with* corporate tuition-reimbursement on goals expected and goals achieved?
4. Do persisters *without* corporate tuition-reimbursement differ from non-persisters *without* corporate tuition-reimbursement on goals expected and goals achieved?
5. Do non-persisters *with* corporate tuition-reimbursement differ from nonpersisters *without* corporate tuition-reimbursement on reasons for leaving?
6. Does the sex of the learner make a difference on goals expected and goals achieved?

It was concluded that a statistically significant relationship does exist between corporate tuition-reimbursement and persistence. Persistence is greater among part-time students receiving corporate tuition-reimbursement than among those part-time students not receiving such support. This relationship was found to be significant at the .001 confidence level. It appears the corporate tuition-reimbursement has a positive impact upon the decision to remain in the learning process by the part-time student attending under such tuition support plans.

Another area of concern dealt with whether statistically significant differences existed in the mean scores of the variables "goals-expected" and "goals achieved" among persisters, non-persisters, stu-

dents with and students without corporate tuition-reimbursement, and men and women. When an analysis was done using all three independent variables simultaneously, no statistically significant differences were found. This finding suggests that corporate tuition-reimbursement, when combined with the sex of the employee and employee persistence, did not exhibit a statistically significant relationship to either the expected or achieved goals of employees.

When each of the independent variables was tested separately, statistical differences were shown between persisters and non-persisters in the area of expected academic goals. Persisters expected fewer academic goals than did non-persisters. This finding supported the work of Haag (1976) who found that persisters (life-space learners) had continuous learning patterns, whereas, non-persisters (life-chance learners) were more spasmodic and ceased to attend when the goal or deficiency was remedied. Reehling (1980) cited the importance of goal setting in persistence and Frost (1980) did research on the importance of clear goals in persistence. Both of their earlier findings were supported by the Giorgio (1983) research.

The sex of the employee, when examined separately, was also found to be statistically significant in the area of career goals expected. Male employees expected fewer career goals than did female employees. The greatest difference was found among female employees with corporate tuition-reimbursement who had dropped out of the learning process. One can speculate upon the significance of this for employers. Perhaps female employees have greater career goals when they begin the learning process, but then elect to drop out when these expectations are not realized, or appear unlikely to be fulfilled in the foreseeable future. If this is the case, employees might seek to examine the career opportunities available to women and the correlation between these opportunities and educational programs supported under corporate tuition-reimbursement plans.

In addition, when corporate tuition-reimbursement was examined separately, a statistically significant difference was found in the mean score of job goals expected between individuals with such support and those without corporate support. Employees with tuition support from their company had a greater number of job goals than did employees without corporate tuition-reimbursement. This finding suggests that the presence of corporate support may be a motivator for employees to participate in learning programs which appear to improve their job situation.

When the independent variables were tested separately with employee goals achieved, several significant results were discovered. Statistically significant differences were found between persisters and non-persisters in the areas of academic, career, social, and personal goals achieved. Persisters achieved more of their academic, career, social, and personal goals than did non-persisters. Sheffield's (1968) conclusion on the importance to persistence of personal and social orientations to learning is supported by this finding. The work of Frost (1980) is also supported since she concluded that students who were more career oriented were more motivated and thus more successful. The research of Ayers (1979) on student confidence and the importance of realizing personal goals also appears to be supported by the results of this study.

Corporate tuition-reimbursement was found to have a statistically significant relationship to job goals achieved by employees receiving such support. Employees with corporate support achieved more job goals than did employees without such support. One might infer from these results that corporate tuition-reimbursement may be a positive factor in the goal achievement of employees.

The influence of the sex of the employee as a variable in this research was found to be very strong. When male and female employees were compared in the area of goals achieved, no significant differences were found. Also, when the independent variable sex was studied with either corporate tuition-reimbursement or persistence, no statistically significant differences were found in goals achieved.

Two-way and three-way interactions were found not to be statistically significant whenever sex of the employee was one of the independent variables. This led the researcher to conclude that this variable was a powerful off-setting factor which confounded any explanation of the significance of the other variables corporate tuition-reimbursement and persistence.

When the interaction effect of the two independent variables of corporate tuition-reimbursement and persistence to goals achieved was examined, a statistically significant result was found. Persisters with corporate tuition-reimbursement achieved more academic and personal goals than did non-persisters with corporate tuition-reimbursement.

The final area of study involved the independent variable of corporate tuition-reimbursement and the reasons given by students who had left the learning process. All participants in this phase of the research were individuals who had left the learning process. They were divided into two groups—one with corporate tuition-reimbursement and one *without* corporate tuition-reimbursement. The results of this analysis demonstrated that there was a statistically significant differences among non-persisters in reasons for leaving when corporate tuition-reimbursement was present. Students without corporate tuition-reimbursement more often cited financial reasons for leaving than did students with corporate support. This result reinforces the notion that corporate tuition-reimbursement is an important financial support to students/employees seeking educational opportunities. It may not guarantee continuation, but it does appear to eliminate one major factor in the decision by students/employees to leave the learning process.

In conclusion several points can be noted concerning the value and importance of corporate tuition-reimbursement. Foremost among these are: (1) Persistence is greater among students receiving corporate tuition-reimbursement than among students not receiving such support; (2) Students with corporate support expected and achieved more job related goals than did students without such support; (3) Corporate tuition-reimbursement helped to eliminate the financial reason given by students who left the learning process; and (4) Men and women receiving corporate tuition-reimbursement had different career goal expectations, with women expecting more career goals than men especially among those women who withdrew from the learning process. All differences were significant at the $p < .05$ level and were determined through the use of Chi-Square Analysis and Multivariate Analysis of Variance. When significant differences were found with MANOVA, the 95 percent simultaneous confidence interval follow-up tests were used to test hypotheses.

While this research has initiated the study of the importance and influence of corporate tuition-reimbursement, there is much more to do. An analysis of the predictive value of corporate tuition-reimbursement in employee achievement is a critical area requiring further study. Also, while many similarities exist among corporate tuition-reimbursement plans, there still are notable differences. An analysis of the influence of these differences upon employee achievement, persistence, and advancement should be done. Research is also needed in the analysis of differences among male and female employees participating in corporate tuition-reimbursement plans in job, career, and personal goal expectations and achievement.

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CHAPTER IV

A DIRECTORY OF CORPORATE
TUITION BENEFIT PROGRAMS.

SURVEY QUESTIONNAIRE

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate 100%
Graduate 100%
Non-credit 100%
Non-college 100%

NON-JOB-RELATED Courses Undergraduate 100%
Graduate 100%
Non-credit 0%
Non-college 0%

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

AFG Industries Inc.
Kingsport, TN

AGRI Industries
W. Des Moines, IA

AM International
Chicago, IL

AMAX, Incorporated
Greenwich, CT

AMP Incorporated
Harrisburg, PA

M	S	M	S	M	S	M	S	M	S
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
0	0	6 mos.	6 mos.	0	0	3 mos.	3 mos.	3 mos.	3 mos.
Not stated	Not stated	6 credits	6 credits	Not stated	Not stated	3 courses / 9 credits	3 courses / 9 credits	2 courses or 6 credits	2 courses or 6 credits
Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
100%	100%	100%	100%			100%	100%	75%	75%
100	100	100	100			100	100	75	75
100	100	100	100			0	0	75	75
100	100	100	100			0	0	75	75
100%	100%	0%	0%			0%	0%		
100	100	0	0			0	0		
0	0	0	0			0	0		
0	0	0	0			0	0		
"C" or better	"C" or better	"C" or better	"C" or better	"A" - 80%	"A" - 80%	N	N	"C" or better	"C" or better
				80%	80%			100% tuition	100% tuition
Y	Y	Y	Y	80%	80%	Y	Y		
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

			AMSTED Industries Chicago, IL			ARA Services, Inc. Philadelphia, PA			ARCO Pipe Line Independence, KS			ASARCO Incorporated New York, NY			AXIA Incorporated Oak Brook, IL		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?			6 mos.	6 mos.		0	0		0	0		6 mos.	6 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
JOB-RELATED courses?			Not stated			Not stated			Not stated			90% of first \$200; 75% of balance			Not stated		
NON-JOB-RELATED courses?			Not stated			Not stated			Not stated			Not eligible			Not stated		
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate		100%	100%		100%	100%		80%	80%		75%	75%		75%	75%	
	Graduate		100	100		100	100		80	80		75	75		75	75	
	Non-credit		100	100		100	100		80	80		75	75		75	75	
	Non-college		100	100		100	100		80	80		75	75		75	75	
NON-JOB-RELATED Courses	Undergraduate		100%	100%		100%	100%		80%	80%		0%	0%		75%	75%	
	Graduate		100	100		100	100		80	80		0	0		75	75	
	Non-credit		0	0		0	0		0	0		0	0		75	75	
	Non-college		0	0		0	0		0	0		0	0		75	75	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?			Satisfactory Completion			N	N		N	N					N	N	
WHEN does Company make payment?																	
On enrollment																	
On completion			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY</i> <i>GENERALLY</i> to all Company divisions?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

		ABBOTT LABORATORIES No. Chicago, IL		AETNA LIFE & CASUALTY Hartford, CT		AIR PRODUCTS & CHEM. Allentown, PA		AKZONA INC Asheville, NC		ALBANY INTERNAT'L Albany, NY	
		M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		12 mos.	3 mos.	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:											
JOB-RELATED courses?		Not stated		4 courses		12 credits		\$900 per yr		Not stated	
NON-JOB-RELATED courses?		1 course per semester		4 courses		\$450	\$450	\$900/year if in degree program		Not stated	
Within these limits, what % of tuition does Company pay?											
JOB-RELATED Courses	Undergraduate	60%	60%	100%	100%	100%	100%	75%*	75%*	100%	100%
	Graduate	60	60	100	100	100	100	75	75	100	100
	Non-credit	0	0	100	100	100	100	75	75	100	100
	Non-college	0	0	100	100	100	100	75	75	100	100
NON-JOB-RELATED Courses	Undergraduate	60%	60%	100%	100%	100%	100%			75%	75%
	Graduate	60	60	0	0	100	100			75	75
	Non-credit	0	0	0	0	0	0			50	50
	Non-college	0	0	0	0	0	0			50	50
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?		"B" or better	"C" or better	N	N	Y	Y	Y	Y	Y	Y
WHEN does Company make payment?											
On enrollment						Part on enroll		Y	Y		
On completion		Y	Y	Y	Y	Part on comp				Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Applies to large		Y	Y

COMMENTS:

* 25% reimbursement upon degree completion.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

ALCOA
Pittsburgh, PA

ALEXANDER & BALDWIN
Honolulu, HI

ALLEGHENY INT'L
Pittsburgh, PA

ALLIED CORP
Morristown, NJ

ALUMAX INC.
San Mateo, CA

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?	12 mos.	12 mos.	12 mos.	12 mos.	12 mos.	12 mos.	0	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	15 credits	15 credits	15 credits	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
<i>NON-JOB-RELATED</i> courses?	15 credits	15 credits	15 credits	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	75%*	75%*	75%*
Graduate	100	100	100	100	100	100	100	100	100	100	100	100	75	75	75
Non-credit	0	0	0	100	100	100	100	100	100	100	100	100	75	75	75
Non-college	0	0	0	100	100	100	100	100	100	100	100	100	75	75	75
<i>NON-JOB-RELATED</i> Courses Undergraduate	100%	100%	100%	66%	66%	66%	100%	100%	100%	100%	100%	100%	0%	0%	0%
Graduate	100	100	100	66	66	66	100	100	100	100	100	100	0	0	0
Non-credit	0	0	0	66	66	66	100	100	100	100	100	100	0	0	0
Non-college	0	0	0	66	66	66	100	100	100	100	100	100	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Undergraduate	Undergraduate	Undergraduate	Y	Y	Y	N	N	N	Y	Y	Y	Y	Y	Y
<i>WHEN</i> does Company make payment?	Graduate	Graduate	Graduate												
On enrollment													Y	Y	Y
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N

COMMENTS:

* May pay 100%, depending on courses.

M = Management employees
S = Non-management, salaried
H = Hourly employees

		AMALGAMATED SUGAR Ogden, UT		AMDAHL CORP. Sunnyvale, CA		AMERADA HESS New York, NY		AMERITRUST CO. Cleveland, OH		AMER. AIRLINES Dallas/Ft. Worth, TX	
		M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y		Y		Y		Y			
HOW MANY MONTHS of employment required for eligibility?		12 mos.		3 mos.		0		3 mos.			
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:											
<i>JOB-RELATED</i> courses?								\$400			
<i>NON-JOB-RELATED</i> courses?				9 credits 12 mos.				\$400			
Within these limits, what % of tuition does Company pay?											
<i>JOB-RELATED</i> Courses	Undergraduate	100%		100%		75%		100%			
	Graduate	100		100		75		100			
	Non-credit	100		100		75		100			
	Non-college	100		100		75		100			
<i>NON-JOB-RELATED</i> Courses	Undergraduate	0%		100%		75%		100%			
	Graduate	0		100		75		100			
	Non-credit	0		0		75		100			
	Non-college	0		0		75		100			
Is reimbursement <i>CONTINGENT ON GRADE</i> received?		N		N		N					
WHEN does Company make payment?											
On enrollment											
On completion		Y		Y		Y		Y			
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y		Y		Y		Y			
COMMENTS:											
				* As part of degree program.		* Depends on job category.		* Part-time reimbursement at 50%.			

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

		AMERICAN BRANDS New York, NY		AMERICAN BROADCASTING CO. New York, NY		AMERICAN BUSINESS PRODUCTS Atlanta, GA		AMERICAN CAN CO. Greenwich, CT		AMERICAN CRYSTAL SUGAR Moorhead, MN	
		M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		12 mos.	12 mos.	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:											
JOB-RELATED courses?			Not stated	3 courses/semester		\$500	\$500	6 credits/semester		Not stated	
NON-JOB-RELATED courses?				3 courses/semester		Not eligible		6 credits/semester		Not stated	
Within these limits, what % of tuition does Company pay?											
JOB-RELATED Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	75%	75%
	Graduate	100	100	100	100	100	100	100	100	100	75
	Non-credit	100	100	100	100	100	100	100	100		
	Non-college	100	100	100	100	100	100	100	100	100	100
NON-JOB-RELATED Courses	Undergraduate	100%	100%	100%	100%	0%	0%	100%	100%	75%	75%
	Graduate	100	100	100	100	0	0	100	100		
	Non-credit	0	0	0	0	0	0	100	100		
	Non-college	0	0	0	0	0	0	100	100		
Is reimbursement <i>CONTINGENT</i> ON GRADE received?		Y	Y	N	N	N	N	Passing grade		"C" or better	
WHEN does Company make payment?											
On enrollment				Y	Y						
On completion		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

M = Management employees
S = Non-management, salaried
H = Hourly employees

		AMERICAN CYANAMID Wayne, NJ			AMERICAN EXPRESS New York, NY			AMERICAN GENERAL Houston, TX			AMERICAN HOME PRODUCTS New York, NY			AMERICAN HOSPITAL SUPPLY Evanston, IL		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	—	Y	Y	—	Y	Y	—	Y	Y	—	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		0	0	—	6 mos.*	6 mos.*	—	6 mos.	6 mos.	—	3 mos.	3 mos.	—	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
JOB-RELATED courses?		Not stated			\$500 or 2 courses,†			Not stated			\$1,000	\$1,000		100% to \$1500 50% over \$1500		
NON-JOB-RELATED courses?		Not stated			\$500 or 2 courses,†			Not stated			\$1,000	\$1,000		NA		
Within these limits, what % of tuition does Company pay?																
JOB-RELATED Courses	Undergraduate	75%*	75%*		100%	100%		100%	100%		80%	80%		100%	100%	100%
	Graduate	75	75		100	100		100	100		80	80		100	100	100
	Non-credit	0	0		100	100		100	100		80	80		0	0	0
	Non-college	0	0		0	0		100	100		80	80		0	0	0
NON-JOB-RELATED Courses	Undergraduate	75%*	75%*		100%	100%		100%	100%		80%	80%		100%	100%	100%
	Graduate	75	75		100	100		100	100		80	80		0	0	0
	Non-credit	0	0		0	0		0	0		80	80		0	0	0
	Non-college	0	0		0	0		100	100		0	0		0	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?		N	N		"C" or better			Y	Y		Y	Y		"C" or better		
WHEN does Company make payment?																
On enrollment																
On completion		Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	Y
COMMENTS:		* 25% upon degree completion.			* Unless previously enrolled in a degree program. † Whichever higher.											

M = Management employees
S = Non-management, salaried
H = Hourly employees

			AMERICAN NATIONAL INSURANCE Galveston, TX			AMERICAN PETROFINA Dallas, TX			AMERICAN SAVINGS & LOAN Miami, FL			AMERICAN STANDARD New York, NY			AMERICAN STERILIZER Erie, PA		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employ- ment required for eligibility?			6 mos. undergrad; 24 mos. graduate			0	0		3 mos.	3 mos.		6 mos.	6 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
<i>JOB-RELATED</i> courses?			Not stated			\$2,000 limit			\$200/8 courses			\$1,800-\$2,400			2 courses/term		
<i>NON-JOB-RELATED</i> courses?			Not eligible			Not eligible			\$200/8 courses			\$1,800-\$2,400			2 courses/term		
Within these limits, what % of tuition does Company pay?																	
<i>JOB-RELATED</i> Courses	Undergraduate		50-100%	50-100%		100%	100%		100% to \$50 per credit			75%	75%		100%	100%	
	Graduate		75-100	75-100		100	100		100% to \$50 per credit			75	75				
	Non-credit		100	100		100	100		0% 0%			75	75				
	Non-college		100	100		100	100		100 100			75	75				
<i>NON-JOB-RELATED</i> Courses	Undergraduate		0%	0%		0%	0%		100% to \$50 per credit			75%	75%				
	Graduate		0	0		0	0		100% to \$50 per credit			75	75		100%	100%	
	Non-credit		0	0		0	0		0% 0%			75	75		100	100	
	Non-college		0	0		0	0		0 0			75	75		0	0	
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?			Y	Y		Y	Y		"C" or better and "B" or better grade			N	N		Y	Y	
<i>WHEN</i> does Company make payment?																	
On enrollment																	
On completion			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			N	N		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

* Union employees: 6 mos.
employment required for
half of stated benefits.

M = Management employees
S = Non-management, salaried
H = Hourly employees

**AMERICAN TELEPHONE
& TELEGRAPH**
 Basking Ridge, NJ

**AMERICAN
UNITED LIFE**
 Indianapolis, IN

AMERON INC.
 Monterey Park, CA

AMFAC INC.
 San Francisco, CA

AMHOIST
 St. Paul, MN

Which employees are *ELIGIBLE*
 for tuition aid?

HOW MANY MONTHS of employ-
 ment required for eligibility?

Is there a *LIMIT* on number
 of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what
 % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT*
ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY*
 to all Company divisions?

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
0	0		0	0		6 mos.	6 mos.		0	0		0	0	
	15 credits		Not stated			Cost may not exceed tuition at public institutions			Not stated			Not stated		
	Not eligible		Not eligible			Not eligible			Not eligible			Not eligible		
100%	100%		100%	100%		100%	100%		100%	100%		60%	60%	
100	100		100	100		100	100		100	100		60	60	
100	100		0	0		0	0		100	100		60	60	
100	100		0	0		0	0		100	100		60	60	
0%	0%		0%	0%		0%	0%		0%	0%		60%	60%	
0	0		0	0		0	0		0	0		60	60	
0	0		0	0		0	0		0	0		60	60	
0	0		0	0		0	0		0	0		60	60	
Passing grade			"O" or better up to "B" or better grade			"C" or better			N	N		Y	Y	
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

		ANALOG DEVICES Norwood, MA			ANCHOR HOCKING Lancaster, OH			ANCHOR NAT'L LIFE Phoenix, AZ			APPLE COMPUTER Cupertino, CA			APPLIED POWER Milwaukee, WI		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		0	0	0	0	0	0	6 mos.	8 mos.	12 mos.	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
JOB-RELATED courses?			Not stated			\$850 per year			Not stated			\$2,000 per year			Not stated	
NON-JOB-RELATED courses?			Not stated			\$850 per year			Not stated			Not eligible			Not eligible	
Within these limits, what % of tuition does Company pay?																
JOB-RELATED Courses	Undergraduate	100%	100%	100%	75%	75%	100%	100%	100%	100%	100%	100%	100%	50%	50%	50%
	Graduate	100	100	100	75	75	100	100	100	100	100	100	100	50	50	50
	Non-credit	0	0	0	75	75	100	100	100	100	0	0	0	50	50	50
	Non-college	0	0	0	100	100	100	100	100	100	100	100	100	50	50	50
NON-JOB-RELATED Courses	Undergraduate	100%	100%	100%	75%*	75%*	100%	100%	100%	100%	0%	0%	0%	0%	0%	0%
	Graduate	100	100	100	75	75	100	100	100	100	0	0	0	0	0	0
	Non-credit	0	0	0	75	75	0	0	0	0	0	0	0	0	0	0
	Non-college	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?		Y	Y	Y		Passing grade			Passing grade		N	N	N	N	N	N
WHEN does Company make payment?																
On enrollment														Y	Y	Y
On completion		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

* Courses must be part of degree program

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate 100% 100%
 Graduate 100 100
 Non-credit 100 100
 Non-college 100 100

NON-JOB-RELATED Courses Undergraduate 100% 100%
 Graduate 0 0
 Non-credit 0 0
 Non-college 100% 100%

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

**ARCHER DANIELS
 MIDLAND CO.
 Decatur, IL**

**ARMCO INC.
 Middletown, OH**

**ARVIN INDUSTRIES
 Columbus, IN**

**ASHLAND OIL INC.
 Ashland, KY**

**ATLANTIC RICHFIELD
 Los Angeles, CA**

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
0	0		0	0		0	0		6 mos.	6 mos.	6 mos.	0	0	
Not stated			Not stated			Not stated			Not stated			Not stated		
Not stated			Not stated			Not stated			Not eligible			Not eligible		
100%	100%		100%	100%		100%	100%		100%	100%		80%	80%	
100	100		100	100		100	100		100	100		80	80	
100	100		100	100		100	100		100	100		80	80	
100	100		0	0		0	0		100	100		80	80	
100%	100%		100%	100%		100%*	100%*		0%	0%		0%	0%	
0	0		100	100		100	100		0	0		0	0	
0	0		100	100		100	100		0	0		0	0	
100%	100%		0	0		0	0		0	0		0	0	
N	N		N	N		"A" = 100%; "B" = 90%; "C" = 75%; "D" = 50%.			Passing grade			N	N	
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

* If part of degree program.

* If class required by job description.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

AUTOMATIC SWITCH
Florham Park, NJ

AVCO CORP
Greenwich, CT

AVON PRODUCTS
New York, NY

BAKER INTERNAT'L
Orange, CA

BALDOR ELECTRIC
Fort Smith, AR

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		No plan			Y	Y	
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		0	0		0	0					0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	Not stated			6 credits	None		Not stated						Not stated		
NON-JOB-RELATED courses?	Not eligible			6 credits	None		Not eligible						Not eligible		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	75%	75%		100%	100%		100%	100%					50%	50%	
Graduate	75	75		100	100		100	100					50	50	
Non-credit	75	75		0	0		100	100					50	50	
Non-college	75	75		100	100		100	100					50	50	
NON-JOB-RELATED Courses Undergraduate	0%	0%		100%	100%		0%	0%					0%	0%	
Graduate	0	0		100	100		0	0					0	0	
Non-credit	0	0		0	0		0	0					0	0	
Non-college	0	0		0	0		0	0					0	0	
Is reimbursement <i>CONTINGENT</i> ON GRADE received?	N	N		N	N		N	N					N	N	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y					Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y					Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate 100% 100%
 Graduate 100 100
 Non-credit 100 100
 Non-college 100 100

NON-JOB-RELATED Courses Undergraduate 100% 100%
 Graduate 100 100
 Non-credit 0 0
 Non-college 0 0

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

BALL CORP.
Muncie, IN

BALLY MANUFACTURING
Chicago, IL

BALTIMORE GAS & ELECTRIC
Baltimore, MD

BANGOR PUNTA CORP.
Greenwich, CT

BANK ONE
Columbus, OH

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
0	0		0	0		6 mos.	3 mos.		0	0		3 mos.	3 mos.	
Not stated			Not stated			Not stated			Not stated			Not stated		
Not stated			Not stated			Not stated			Not stated			Not stated		
100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	
100	100		100	100		100	100		100	100		100	100	
100	100		100	100		100	100		0	0		0	0	
100	100		100	100		100	100		0	0		0	0	
100%	100%		50%	50%		100%	100%		100%	100%		100%	100%	
100	100		50	50		100	100		100	100		100	100	
0	0		50	50		0	0		0	0		0	0	
0	0		50	50		0	0		0	0		0	0	
N	N		N	N		Y	Y		"B" or better			"C" or better		
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Y	Y		N	N		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
 S = Non-management, salaried
 H = Hourly employees

		BANK OF BOSTON Boston, MA			BANK OF NEW YORK New York, NY			BANKERS LIFE Des Moines, IA			BANTA (GEORGE) Menasha, WI			BARBER, GREENE Aurora, IL		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	N	Y	Y	Y	No plan			Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		6 mos.	6 mos.	6 mos.	6 mos.	6 mos.		6 mos.	6 mos.	6 mos.				0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
JOB-RELATED courses?			Not stated		18 credit hrs.				Not stated					\$1,000/4 courses		
NON-JOB-RELATED courses?			Not stated		18 credit hrs.*				Not eligible					Not eligible		
Within these limits, what % of tuition does Company pay?																
JOB-RELATED Courses	Undergraduate	100%	100%	100%	100%	100%		75%	75%	75%				100%	100%	100%
	Graduate	100	100	100	100	100		75	75	75				100	100	100
	Non-credit	0	0	0	0	0		75	75	75				100	100	100
	Non-college	0	0	0	0	0		75	75	75				100	100	100
NON-JOB-RELATED Courses	Undergraduate	100%	100%	100%	100%	100%		0%	0%	0%				0%	0%	0%
	Graduate	100	100	100	0	0		0	0	0				0	0	0
	Non-credit	0	0	0	0	0		0	0	0				0	0	0
	Non-college	0	0	0	0	0		0	0	0				0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?			"C" or better		N	N			"C" or better					Y	Y	Y
WHEN does Company make payment?																
On enrollment		Y	Y	Y												
On completion		Y	Y	Y	Y	Y		Y	Y	Y				Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y		Y	Y	Y				Y	Y	Y

COMMENTS:

* Must be part of a degree program.

M = Management employees
S = Non-management, salaried
H = Hourly employees

			BARD (C.R.) INC. Murray Hill, NJ			BARNES GROUP INC. Bristol, CT			BAXTER TRAVENOL LABORATORIES Deerfield, IL			BECTON DICKINSON Paramus, NJ			BEECH AIRCRAFT Wichita, KS		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?			3 mos.	3 mos.	3 mos.	6 mos.	6 mos.	6 mos.	12 mos.	12 mos.	12 mos.	3 mos.	3 mos.	3 mos.	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
JOB-RELATED courses?			2 courses/5 credits			\$1,660 per year			2 courses per semester			Not stated			Not stated		
NON-JOB-RELATED courses?			2 courses/5 credits			Not eligible			2 courses per semester			Not stated			Not eligible		
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate		75%	75%		100%	100%		100%	100%		100%	100%		50%	50%	
	Graduate		75	75		100	100		100	100		100	0		75	75	
	Non-credit		75	75		100	100		100	100		100	100		0	0	
	Non-college		75	75					100	100		0	0		0	0	
NON-JOB-RELATED Courses	Undergraduate		75%	75%		0%	0%		100%	100%		100%	100%		0%	0%	
	Graduate		75	75		0	0		100	100		100	0		0	0	
	Non-credit		75	75		0	0		0	0		100	100		0	0	
	Non-college		75	75		0	0		0	0		100	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?			N	N		"C" or better			N	N		N	N		N	N	
WHEN does Company make payment?																	
On enrollment						Loans available											
On completion			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

BEKER INDUSTRIES
 Greenwich, CT

BELL & HOWELL
 Chicago, IL

BELO (A.H.) CORP.
 Dallas, TX

BENDIX CORP.
 Southfield, MI

BENEFICIAL MANAGEMENT
 Peapack, NJ

	M	S		M	S		M	S		M	S		M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	12 mos.		0	0		12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:														
JOB-RELATED courses?		\$1,500 per			\$1,500 per			\$1,500	\$500 p			Not similar		\$1,500 per
NON-JOB-RELATED courses?		Not eligi			\$1,200 per			Not eligi				Not eligi		
Within these limits, what % of tuition does Company pay?														
JOB-RELATED Courses Undergraduate	80%	80%		100%	100%		100%	100%		100%	100%			
Graduate	80	80		100	100		100	100		100	100		100%	
Non-credit	80	80		100	100		50	50		0	0			
Non-college	80	80		100	100		50	50		0	0			
NON-JOB-RELATED Courses Undergraduate	0%	0%		100%	100%		0%	0%		0%	0%			
Graduate	0	0		100	100		0	0		0	0		100%	
Non-credit	0	0		0	0		0	0		0	0			
Non-college	0	0		0	0		0	0		0	0			
Is reimbursement <i>CONTINGENT ON GRADE</i> received?		Passing gr			Passing gr			*A"=100%; "B"=80%		N	N		N	N
WHEN does Company make payment?														
On enrollment										Y	Y			
On completion	Y	Y		Y	Y		Y	Y					Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y

COMMENTS:

* Must be part of a degree program.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

BETHLEHEM STEEL
 Bethlehem, PA

BINKS
MANUFACTURING
 Franklin Park, IL

BIRD & SON INC.
 E. Walpole, MA

BLACK & DECKER
 (U.S.)
 Towson, MD

BOEING COMPANY
 Seattle, WA

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	3 credits/semester			Not stated			9 credits/semester			Not stated			2 courses/semester		
<i>NON-JOB-RELATED</i> courses?	Not eligible			Not eligible			9 credits/semester			Not stated			Not eligible		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	100%	100%		50%	100%		100%	100%		100%	100%		100%	100%	
Graduate	100	100		50	100		100	100		100	100				
Non-credit	100	100		50	100		100	100		100	100				
Non-college	0	0		0	0		100	100		100	100				
<i>NON-JOB-RELATED</i> Courses Undergraduate	100%*	100%		0%	0%		100%	100%		100%	100%		0%	0%	
Graduate	100*	100*		0	0		100	100		100	100		0	0	
Non-credit	0	0		0	0		0	0		0	0		0	0	
Non-college	0	0		0	0		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y		Y	Y		N	N		N	N		N	N	
<i>WHEN</i> does Company make payment?															
On enrollment	Paid on enrollment														
On completion	Paid on completion			Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		N	N		Y	Y		Y	Y	

COMMENTS:

* Courses must be part of job-related degree.

* Must be part of degree program.

* Must be part of degree program.

M = Management employees
S = Non-management, salaried
H = Hourly employees

		BOISE CASCADE Boise, ID			BORDEN INC. Columbus, OH			BORG-WARNER Chicago, IL			BRADLEY (MILTON) CO. Springfield, MA			BRISTOL-MYERS New York, NY		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y		Y	Y		Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		0	0	0	6 mos.	6 mos.		6 mos.	6 mos.		6 mos.	6 mos.	6 mos.	3 mos.	3 mos.	3 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
JOB-RELATED courses?		Not stated			\$1,500 year			Not stated			Not stated			Not stated		
NON-JOB-RELATED courses?		Not stated			\$1,500/year*			Not eligible			Not eligible			Not eligible		
Within these limits, what % of tuition does Company pay?																
JOB-RELATED Courses	Undergraduate	75%	75%	75%	80%	80%		100%	100%		100%	100%	100%	75%	75%	75%
	Graduate	75	75	75	80	80		100	100		100	100	100	100	100	100
	Non-credit	75	75	75	80	80		100	100		100	100	100			
	Non-college	75	75	75	80	80		100	100		100	100	100			
NON-JOB-RELATED Courses	Undergraduate	75%	75%	75%	80%	80%		100%*	100%*		0%	0%	0%	0%	0%	0%
	Graduate	75	75	75	80	80		100*	100*		0	0	0	0	0	0
	Non-credit	0	0	0	0	0		0	0		0	0	0	0	0	0
	Non-college	0	0	0	0	0		0	0		0	0	0	0	0	0
Is reimbursement <i>CONTINGENT</i> ON GRADE received?		N	N	N	"C" or better			N	N		*A" and "B" = 100% "C" = 80%; "D" = 75%					
WHEN does Company make payment?																
On enrollment								Part on enrollment						Y	Y	Y
On completion		Y	Y	Y	Y	Y		Part on completion		Y	Y	Y				
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y		N	N		Y	Y	Y	Y	Y	Y

COMMENTS:

* Must be part of degree program

Must be part of degree program

M = Management employees
S = Non-management, salaried
H = Hourly employees

			BROCKWAY INC. Brockway, PA			BROWN & WILLIAMSON Louisville, KY			BROWN SHOE COMPANY St. Louis, MO			BRUSH WELLMAN Cleveland, OH			BUCYRUS-ERIE CO. So. Milwaukee, WI		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
JOB-RELATED courses?			\$1,000 and 21 per year			Generally 2 courses			Not stated			Not stated				\$100 per credit for 3 credit hours; 2 course limit per semester or quarter	
NON-JOB-RELATED courses?			\$1,000 and 21 per year			2 courses						Not eligible				Not eligible	
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate		100%	100%		100%	100%		100%	100%		75%	75%				
	Graduate		100	100		100	100		100	100		75	75				
	Non-credit		Decided on case basis			0	0		100	100		75	75				
	Non-college					0	0		100	100		75	75				
NON-JOB-RELATED Courses	Undergraduate		100%	100%		100%	100%		100%	100%		0%	0%				
	Graduate		100	100		100	100		100	100		0	0				
	Non-credit		0	0		0	0		100	100		0	0				
	Non-college		0	0		0	0		100	100		0	0				
Is reimbursement <i>CONTINGENT ON GRADE</i> received?			N	N		N	N		Y	Y		N	N			"C" or better	
WHEN does Company make payment?																	
On enrollment									Part on enrollment								
On completion			Y	Y		N	N		Part on completion			Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y		Y	Y		N	N		Y	Y		Y	Y	

COMMENTS:

* Must relate to company's needs.

* Separate policy.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

		BURLINGTON INDUSTRIES Greensboro, NC		BURLINGTON NORTHERN Seattle, WA		BURNDY CORP. Norwalk, CT		BURROUGHS CORP. Detroit, MI		BUTLER MANUFACTURING Kansas City, MO	
		M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		2 mos.	2 mos.	0	0	0	0	3 mos.	3 mos.	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:	JOB-RELATED courses?	2 courses or less	2 courses or less	8 courses over 2	8 courses over 2	Not stated	Not stated	\$2,500 per yr.	\$2,500 per yr.	Not stated	Not stated
	NON-JOB-RELATED courses?	2 courses or less	2 courses or less	8 courses over 2	8 courses over 2	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
Within these limits, what % of tuition does Company pay?											
JOB-RELATED Courses	Undergraduate	80%	80%	100%	100%	100%	100%	90%	90%	100%	100%
	Graduate	80	80	100	100	100	100	100	100	100	100
	Non-credit	80	80	100	100	100	100	90	90	0	0
	Non-college	80	80	100	100	100	100	90	90	0	0
NON-JOB-RELATED Courses	Undergraduate	80%	80%	100%	100%	100%	100%	0%	0%	100%	100%
	Graduate	80	80	100	100	100	100	0	0	100	100
	Non-credit	80	80	0	0	0	0	0	0	0	0
	Non-college	80	80	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT</i> ON GRADE received?		N	N	N	N	N	N	"C" or better	"C" or better	Y	Y
WHEN does Company make payment?											
On enrollment											
On completion		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

M = Management employees
S = Non-management, salaried
H = Hourly employees

	CBS Incorporated New York, NY		CF Industries Long Grove, IL		CFS Continental Chicago, IL		CPC International Englewood Cliffs, NJ		CSX Corporation Richmond, VA	
	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.	0	0	3 mos.	3 mos.	0	0	12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
JOB-RELATED courses?		18 credits		18 credits	\$1,000 per yr.		6 courses/year		3 courses/year	
NON-JOB-RELATED courses?		18 credits		18 credits	\$1,000 per yr.		6 courses/year		3 courses/year	
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses										
Undergraduate	75%	75%	75%	75%	100%	100%	100%	100%	100%	100%
Graduate	75	75	75	75	100	100	100	100	100	100
Non-credit	75	75	0	0	100	100	100	100	100	100
Non-college	75	75	0	0	100	100	100	100	100	100
NON-JOB-RELATED Courses										
Undergraduate	75%	75%	75%	75%	100%	100%	100%	100%	100%	100%
Graduate	75	75	0	0	100	100	100	100	100	100
Non-credit	75	75	0	0	0	0	0	0	100	100
Non-college	75	75	0	0	0	0	0	0	100	100
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N	N	N	Y at 100	Y at 100	N	N	N	N
WHEN does Company make payment?										
Prior to enrollment										
On enrollment							Y	Y		
On completion			Y	Y	Y	Y			Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

* Must be related to career at CBS

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses

Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses

Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment
On completion

Does policy *APPLY GENERALLY* to all Company divisions?

CABOT CORPORATION
Boston, MA

CALIF. PORTLAND CEMENT
Los Angeles, CA

CAMCO INCORPORATED
Houston, TX

CAMPBELL SOUP
Camden, NJ

CAPITAL HOLDING
Louisville, KY

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		6 mos.	8 mos.		0	C		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	Not stated			Not stated			\$500 per year			Not stated			Not stated		
NON-JOB-RELATED courses?	Not stated			Not stated			\$500 per year			Not stated			Not stated		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses															
Undergraduate	100%	100%		100%	100%		50%	50%		100%	100%		100%	100%	
Graduate	100	100		100	100		50	50		100	100		100	100	
Non-credit	100	100		0	0		50	50		100	100		100	100	
Non-college	100	100		100	100		50	50		100	100		100	100	
NON-JOB-RELATED Courses															
Undergraduate	100%	100%		0%	0%		50%	50%		100%	100%		100%	100%	
Graduate	100	100		0	0		50	50		100	100		100	100	
Non-credit	100	100		0	0		0	0		0	0		0	0	
Non-college	100	100		0	0		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N		Y	Y		N	N		N	N		N	N	
WHEN does Company make payment?															
On enrollment														Part on enroll	
On completion	Y	Y		Y	Y		Y	Y		Y	Y			Part on comp	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		N	N	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

	CARNATION Los Angeles, CA			CAROLINA POWER & LIGHT Raleigh, NC			CARPENTER TECHNOLOGY Reading, PA			CATERPILLAR TRACTOR Peoria, IL			CECO CORPORATION Oak Brook, IL		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employment required for eligibility?	3 mos.	3 mos.		6 mos.	6 mos.		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	\$1,000/year, 8 courses			Not stated			Not stated			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?	\$1,000/year, 8 courses			Not stated			Not stated			Not stated			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%		100%	100%		70%	70%		100%	100%	
	Graduate	100	100	100	100		100	100		70	70		100	100	
	Non-credit	100	100	100	100		100	100		70	70		100	100	
	Non-college	100	100	100	100		100	100		70	70		0	0	
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%		100%	100%		70%	70%		100%	100%	
	Graduate	100	100	100	100		100	100		70	70		100	100	
	Non-credit	100	100	100	100		100	120		0	0		0	0	
	Non-college	100	100	100	100		100	100		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N		N	N		"C" or better, satisfactory completion if A/B-grade			N	N		N	N	
<i>WHEN</i> does Company make payment?															
Or: enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

100

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

CENTRAL SOYA CO.
Fort Wayne, IN

CERTAINTED CORP.
Valley Forge, PA

CESSNA AIRCRAFT
Wichita, KS

CHAMPION INTERNATIONAL
Stamford, CT

CHASE MANHATTAN BANK
New York, NY

	M	S		M	S		M	S		M	S		M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
HOW MANY MONTHS of employment required for eligibility?	3 mos.	3 mos.		6 mos.	6 mos.		0	0		0	0		No requirement	No requirement
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:														
JOB-RELATED courses?	Not stated	Not stated		Not stated	Not stated		9 credits per	9 credits per		Not stated	Not stated		16 credits per	16 credits per
NON-JOB-RELATED courses?	Not stated	Not stated		Not stated	Not stated		Not stated	Not stated		Not stated	Not stated		Not stated	Not stated
Within these limits, what % of tuition does Company pay?														
JOB-RELATED Courses Undergraduate	100%	100%		100%	100%		75%	75%		80%	80%		50%*	50%*
Graduate	100	100		100	100		100	100		80	80		50	50
Non-credit	50	50		0	0		0	0		80	80		50	50
Non-college	0	0		0	0		50	50		80	80		50	50
NON-JOB-RELATED Courses Undergraduate	0%	0%		0%	0%		0%	0%		80%	80%		100†	100†
Graduate	0	0		0	0		0	0		80	80		100	100
Non-credit	0	0		0	0		0	0		80	80		0	0
Non-college	0	0		0	0		0	0		80	80		0	0
Is reimbursement <i>CONTINGENT</i> ON GRADE received?	Y	Y		Y	Y		Y	Y		N	N		N	N
WHEN does Company make payment?														
On enrollment														
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y

COMMENTS:

* Clerical

* 100% if job required.

† Must be approved, job required degree.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate 100% 100%
Graduate 100 100
Non-credit 100 100
Non-college 100 100

NON-JOB-RELATED Courses Undergraduate 0% 0%
Graduate 0 0
Non-credit 0 0
Non-college 0 0

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

CHEMICAL BANK
New York, NY

CHESEBROUGH-
POND'S
Greenwich, CT

CHICAGO
PNEUMATIC TOOL
New York, NY

CHRYSLER
CORPORATION
Highland Park, MI

CINCINNATI
MILACRON
Cincinnati, OH

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
			0	0		12 mos.	12 mos.		0	0		0	0	
Not stated			3 courses/sem.			\$500 per semester			1 course/sem.			2 courses/yr.		
Not eligible			3 courses/sem.						\$1,000 for approved college; \$500 approved			Temporarily suspended		
100%	100%		100%	100%					100%	100%		75%	75%	
100	100		100	100					100	100		75	75	
100	100		100	100					100	100		0	0	
100	100		100	100					100	100		75*	75*	
0%	0%		100%	100%					0%	0%		Same as above		
0	0		100	100					0	0		If degree program is job-related		
0	0		0	0					0	0				
0	0		0	0					0	0				
Y	Y		"A" = 100% "C" = 75%			Y	Y		Passing grade			Passing grade		
Y	Y		Y	Y					Y	Y				
Y	Y		Y	Y		Y			Y	Y				

COMMENTS:

* No course limit for hourly employees.

* High school/vocational or job related.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

CITIBANK, N.A.
New York, NY

CITY FEDERAL SAVINGS & LOAN
Somerville, NJ

CLARK EQUIPMENT
Buchanan, MI

CLEVELAND ELEC. ILLUMINATING
Cleveland, OH

CLOROX COMPANY
Oakland, CA

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
3 mos.	3 mos.		12 mos.	12 mos.		0	0		0	6 mos.				
3 courses/semester				Not stated		Greater of \$750 or 12 credits				Not stated			Not stated	
Not eligible			Not eligible			\$500 per year				Not stated			\$800 per year	
100%	100%		80-90%	80-90%		100%	100%		75%	75%		100%	100%	
100	100		80-90	80-90		100	100		75	75		100	100	
			80-90	80-90		100	100		50	50		0	0	
			80-90	80-90		100	100		0	0		0	0	
0%	0%		0%	0%		100%	100%		75%	75%		80%	80%	
0	0		0	0		100	100		75	75		80	80	
0	0		0	0		100	100		50	50		0	0	
0	0		0	0		100	100		0	0		0	0	
N	N		Y	Y		Y	Y		"B" = 75%; "C" = 50%; "D" = 25%			"D" minimum		
				Part enrollment		Y	Y			Part enrollment				
Y	Y			Part completion						Part completion		Y	Y	
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

* Part on enrollment, part on completion for job-related courses.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

CLOW CORPORATION
 Oakbrook, IL

COCA-COLA COMPANY
 Atlanta, GA

COLEMAN CO. INC.
 Wichita, KS

COLGATE-PALMOLIVE
 New York, NY

COLUMBIA GAS
 Wilmington, DE

	M	S		M	S		M	S		M	S		M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0		0	0		0	0		0	0		0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:														
<i>JOB-RELATED</i> courses?	Not stated			\$500 per yr			\$200/year for employees			Not stated			Not stated	
<i>NON-JOB-RELATED</i> courses?	Not stated			\$500 per yr			\$200/year for employees			Not stated			Not stated	
Within these limits, what % of tuition does Company pay?														
<i>JOB-RELATED</i> Courses Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		75%	75%
Graduate	100	100		100	100		100	100		100	100		75	75
Non-credit	0	0		0	0		100	100		100	100		75	75
Non-college	100	100		0	0		100	100		100	100		75	75
<i>NON-JOB-RELATED</i> Courses Undergraduate	50%	50%		100%	100%		100%	100%		0%	0%		0%	0%
Graduate	50	50		100	100		100	100		0	0		0	0
Non-credit	0	0		0	0		100	100		0	0		0	0
Non-college	50	50		0	0		100	100		0	0		0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y		N	N		"C" or bet			N	N		N	N
<i>WHEN</i> does Company make payment?														
On enrollment														
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		N	N		Y	Y		Y	Y		Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

			COMBUSTION ENGINEERING Stamford, CT			COMERICA INC. Detroit, MI			COMMONWEALTH EDISON Chicago, IL			COMPUTERVISION CORP. Bedford, MA			CONDEC CORP. Old Greenwich, CT		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employ- ment required for eligibility?			0	0	0	0	0	0	6 mos.	6 mos.	6 mos.	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
JOB-RELATED courses?			Not stated			\$1,000/year; 75% over \$1,000.			3 classes/yr; 6 courses/yr			\$3,000 per yr			Not stated		
NON-JOB-RELATED courses?			Must be business- related			Must be degree- related			\$500 per yr			Not stated			Not stated		
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate		100%	100%		100%	100%		90%	90%		100%	100%		100%	100%	
	Graduate		100	100		100	100		90	90		100	100		100	100	
	Non-credit		100	100		100	100		90	90		100	100		100	100	
	Non-college		100	100		100	100		0	0		100	100		100	100	
NON-JOB-RELATED Courses	Undergraduate		100%	100%		100%	100%		90%	90%		0%	0%		0%	0%	
	Graduate		100	100		100	100		90	90		0	0		0	0	
	Non-credit		0	0		100	100		0	0		0	0		0	0	
	Non-college		0	0		100	100		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?			N	N		"C" or better			"C" or better			Y	Y		Y	Y	
WHEN does Company make payment?																	
On enrollment																	
On completion			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

CONE MILLS CORP
Greensboro, NC

CONRAC CORPORATION
Stamford, CT

CONSOLIDATED EDISON
New York, NY

CONSOLIDATED FOODS
Chicago, IL

CONSOLIDATED FREIGHTWAYS
Palo Alto, CA

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	6	6	6	0	0	0	0	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	\$1,000	\$1,000	\$1,000	12 Credits	12 Credits	12 Credits	Not stated	Not stated	Not stated	2-3 courses	2-3 courses	2-3 courses	Not stated	Not stated	Not stated
NON-JOB-RELATED courses?	Not stated	Not stated	Not stated	12 credits	12 credits	12 credits	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	75%	75%	75%	100%	100%	100%	75%	75%	75%	100%	100%	100%	100%	100%	100%
Graduate	75	75	75	100	100	100	75	75	75	100	100	100	100	100	100
Non-credit	75	75	75	100	100	100	75	75	75	0	0	0	100	100	100
Non-college	75	75	75	100	100	100	75	75	75	0	0	0	0	0	0
NON-JOB-RELATED Courses Undergraduate	0%	0%	0%	100%	100%	100%	75%	75%	75%	0%	0%	0%	0%	0%	0%
Graduate	0	0	0	100	100	100	75	75	75	0	0	0	0	0	0
Non-credit	0	0	0	0	0	0	75	75	75	0	0	0	0	0	0
Non-college	0	0	0	0	0	0	75	75	75	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Partial	Partial	Partial	Y	Y	Y	Y	Y	Y	N	N	N	Y	Y	Y
WHEN does Company make payment?															
On enrollment										Partial	Partial	Partial			
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Partial	Partial	Partial	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	Y	Y	Y

COMMENTS:

Prior approval for non-credit & non-college courses.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

CONSOLIDATED
NATURAL GAS
Pittsburgh, PA

CONSOLIDATED
PAPERS
Wisc. Rapids, WI

CONSUMERS POWER
Jackson, MI

CONTINENTAL
GROUP
Stamford, CT

CONTINENTAL
ILLINOIS NATIONAL
BANK
Chicago, IL

	M	S		M	S		M	S		M	S		M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	3 mos.		0	0		3 mos.	3 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:														
JOB-RELATED courses?		Not stated			\$500 per year			9 hrs. per sem./term/yr.			\$2,500/yr. graduate courses			Not stated
NON-JOB-RELATED courses?		Must be pre-approved degree			\$500 per year			Not eligible			\$1,500/yr. undergraduate courses			Not stated
Within these limits, what % of tuition does Company pay?														
JOB-RELATED Courses Undergraduate	100%	100%		75%	75%		75%	75%					100%	100%
Graduate	100	100		75	75		75	75					100	100
Non-credit	100	100		0	0		75	75					0	0
Non-college	100	100		75	75		75	75					0	0
NON-JOB-RELATED Courses Undergraduate	100%	100%		75%	75%		0%	0%					100%	100%
Graduate	100	100		75	75		0	0					100	100
Non-credit	0	0		0	0		0	0					0	0
Non-college	0	0		75	75		0	0					0	0
Is reimbursement <i>CONTINGENT</i> ON GRADE received?	N	N		N	N		N	N		N	N		N	N
WHEN does Company make payment?														
On enrollment														
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses
 Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses
 Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

**CONTINENTAL
STEEL
Kokomo, IN**

**CONTROL DATA
CORP.
Bloomington, MN**

**COOPER TIRE &
RUBBER
Findlay, OH**

**CORNING GLASS
Corning, NY**

**CRANE COMPANY
New York, NY**

M	S	M	S	M	S	M	S	M	S
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
12 mos.	12 mos.	0	0	12 mos.	12 mos.			6* mos.	6* mos.
12 credits/yr		100% first \$1,000 amount to \$2,000		Not stated		4 courses/yr		6 courses/12 mos.	
12 credits/yr		100% first \$1,000 amount to \$2,000		Not stated		Not eligible		6 courses/12 mos.	
100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
100	100	100	100	100	100	100	100	100	100
100	100	0	0	100	100	100	100	100	100
100	100	0	0	100	100	100	100	100	100
100%	100%	100%	100%	100%	100%	0%	0%	50%	50%
100	100	100	100	100	100	0	0	50	50
0	0	0	0	100	100	0	0	0	0
0	0	0	0	100	100	0	0	0	0
N	N	Passing grade		Y	Y	Y	Y	Y	Y
		Y	Y	Part on enrollment		Y	Y	Y	Y
Y	Y	Y	Y	Part on completion		Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Only domestic divisions	

COMMENTS:

* If degree program, 12 mos.

M = Management employees
 S = Non-management, salaried
 H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

CROCKER BANK
San Francisco, CA

CROSS & TRECKER
Bloomfield Hills, MI

CUBIC CORPORATION
San Diego, CA

CUMMINS ENGINE
Columbus, IN

CURTISS-WRIGHT
Wood-Ridge, NJ

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
3 mos.	3 mos.		12 mos.	12 mos.		6 mos.	6 mos.		0	0		0	0	
3 courses	3 courses		Judgment of mgr.			Undergraduate - \$1,200	Graduate - \$1,200		\$1,200/yr degree			4 courses	9 credits	
2 courses	2 courses		Not eligible			Undergraduate - \$1,200	Graduate - \$1,200		\$1,200/yr degree			Not eligible		
100%	100%		100%	100%		75%	75%		100%	100%		100%	100%	
100	100		100	100		100	100		100	100		100	100	
0	0		100	100		0	0		0	0		0	0	
0*	0		100	100		100*	100*		100	100		0	0	
100%	100%		0%	0%		75%	75%		100%	100%		0%	0%	
100	100		0	0		100	100		100	100		0	0	
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		100	100		0	0	
N	N		Y	Y		Y	Y		N	N		Y	Y	
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Y	Y		Y	Y		Not applicable			Y	Y		Y	Y	

COMMENTS:

* Must be bank-related.

* Professional seminars

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

CYCLOPS CORPORATION
 Pittsburgh, PA

DAN RIVER INC.
 Greenville, SC

DANA CORPORATION
 Toledo, OH

DART & KRAFT
 Northbrook, IL

DATAPOINT CORP.
 San Antonio, TX

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y			Y			Y			Y			Y		
<i>HOW MANY MONTHS</i> of employment required for eligibility?	12 mos.						0			0			0		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	General 8 hrs/sem			Not stated			Accredited courses			Supervisory			\$750 per sem 100% pay		
<i>NON-JOB-RELATED</i> courses?	Not stated						Accredited courses			Not stated			Must be under 100% pay		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	66.67%			50%			75%			100%			75%		
Graduate	66.67			50			75			100			75		
Non-credit	66.67			50			75			100			0		
Non-college	0			50			75			100			0		
<i>NON-JOB-RELATED</i> Courses Undergraduate	0%						75%			0%			75%		
Graduate	0						75			0			75		
Non-credit	0						75			0			0		
Non-college	0						75			0			0		
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y			Y			N			N			N		
<i>WHEN</i> does Company make payment?															
On enrollment															
On completion	Y			Y			Y			Y			Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y						Most divisions			N			Y		

COMMENTS:

* Approved by supervisor.

M = Management employees
S = Non-management, salaried
H = Hourly employees

		DATAPRODUCTS Woodland Hills, CA		DAYTON HUDSON Minneapolis, MN		DAYTON MALLEABLE Dayton, OH		DESOTO INC. Des Plaines, IL		DEERE & COMPANY Moline, IL	
		M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		0	0	3 mos.	3 mos.	12 mos.	12 mos.	0	0	12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:		100% first \$1,000 80% to \$2,000		Not stated		Not stated		Not stated		9 credits/yr.	
JOB-RELATED courses?		Not eligible		Not eligible		Not eligible		Not stated		Not eligible	
NON-JOB-RELATED courses?		Not eligible		Not eligible		Not eligible		Not stated		Not eligible	
Within these limits, what % of tuition does Company pay?		100%		100%		100%		100%		100%	
JOB-RELATED Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Graduate	100	100	100	100	100	100	100	100	100	100
	Non-credit	0	0			100	100	100	100	67	67
	Non-college	0	0			100	100	100	100	67	67
NON-JOB-RELATED Courses	Undergraduate	0%	0%	0%	0%	0%	0%	100%	100%	0%	0%
	Graduate	0	0	0	0	0	0	100	100	0	0
	Non-credit	0	0	0	0	0	0	0	0	0	0
	Non-college	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?		Y	Y	"C" or better	"C" or better	"C" or better	"C" or better	Y	Y	N	N
WHEN does Company make payment?											
On enrollment										Part on enroll	Part on enroll
On completion		Y	Y	Y	Y	Y	Y	Y	Y	Part on comp	Part on comp
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

DELTA AIR LINES
Atlanta, GA

DELUXE CHECK
PRINTERS
St. Paul, MN

DENNISON
MANUFACTURING
Framingham, MA

DIAMOND
SHAMROCK
Cleveland, OH

DIEBOLD, INC.
Canton, OH

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		3 mos.	3 mos.					0	3		12 mos.	12 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	\$75 per course \$200 per yr			10 courses; 2 per annually			\$1,000 per yr			75% course cost remainder on comp.			Not stated		
NON-JOB-RELATED courses?	\$75 per course \$200 per yr			10 courses; 2 per annually			Not stated			75% course cost remainder on comp.			Not stated		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	50-75%	50-75%		100%	100%					100%	100%		100%	100%	
Graduate	50-75	50-75		100	100					100	100		100	100	
Non-credit	50-75	50-75		100	100					75	75				
Non-college	50-75	50-75		100	100					75	75		100		
NON-JOB-RELATED Courses Undergraduate	50-75%	50-75%		100%	100%					100%	100%		100%	100%	
Graduate	50-75	50-75		0	0					100	100		100	100	
Non-credit	0	0		100	100					75	75				
Non-college	0	0		100	100					75	75				
Is reimbursement <i>CONTINGENT ON GRADE</i> received?				N	N		Y	Y		N	N		N	N	
WHEN does Company make payment?															
On enrollment				Y	Y								Y	Y	
On completion	Y	Y					Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y					Y	Y		Y	Y	

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate 100%
 Graduate 100%
 Non-credit 100%
 Non-college 100%

NON-JOB-RELATED Courses Undergraduate 100%
 Graduate 100%
 Non-credit 100%
 Non-college 100%

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

DIGITAL EQUIPMENT
Concord, MA

DILLINGHAM CORP.
Honolulu, HI

DONNELLEY (R.R.) & SONS
Chicago, IL

DORSEY CORPORATION
Chattanooga, TN

DOW CHEMICAL CO.
Midland, MI

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	6 mos.	6 mos.	6 mos.	0	0	0	6 mos.	6 mos.	6 mos.	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	Not stated	Not stated	Not stated	\$400 per year	\$400 per year	\$400 per year	Not stated	Not stated	Not stated	Priority system	Priority system	Priority system	7 credits	7 credits	7 credits
NON-JOB-RELATED courses?	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Graduate	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Non-credit	100	100	100	100	100	100	0	0	0	100	100	100	0	0	0
Non-college	100	100	100	100	100	100				100	100	100			
NON-JOB-RELATED Courses Undergraduate	100%	100%	100%	0%	0%	0%	100%	100%	100%	0%	0%	0%	0%	0%	0%
Graduate	100	100	100	0	0	0	100	100	100	0	0	0	0	0	0
Non-credit	100	100	100	0	0	0	0	0	0	0	0	0	0	0	0
Non-college	100	100	100	0	0	0				0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	N	Y	Y	Y	N	N	N	N	N	N	Y	Y	Y
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

* 100% adult education, business-related

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

DOW CORNING
CORP
Midland, MI

DOW JONES & CO.
New York, NY

DR. PEPPER CO.
Dallas, TX

DRAYO
CORPORATION
Pittsburgh, PA

DRESSER
INDUSTRIES
Dallas, TX

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
0	0	0	0	0	0	12 mos.	12 mos.	12 mos.	0	0	0	0	0	0
Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	\$7000 per yr \$8000 per yr	\$7000 per yr \$8000 per yr	\$7000 per yr \$8000 per yr	Not stated	Not stated	Not stated	Corporate Divisions \$7000 per yr	Corporate Divisions \$7000 per yr	Corporate Divisions \$7000 per yr
Not stated	Not stated	Not stated	Must be job-related	Must be job-related	Must be job-related	Not eligible for program	Not eligible for program	Not eligible for program	Only if specific future earnings	Only if specific future earnings	Only if specific future earnings	Management Divisions	Management Divisions	Management Divisions
90%	90%	90%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
90	90	90	100	100	100	100	100	100	100	100	100	100	100	100
90	90	90	100	100	100	100	100	100	100	100	100	100	100	100
90	90	90	100	100	100	100	100	100	100	100	100	100	100	100
90%	90%	90%	100%	100%	100%	0%	0%	0%	100%	100%	100%	100%	100%	100%
90	90	90	100	100	100	0	0	0	100	100	100	100	100	100
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
N	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

* Only for pre-retirement courses.

M = Management employees
S = Non-management, salaried
H = Hourly employees

			DUPONT DE NEMOURS Wilmington, DE			DUN & BRADSTREET New York, NY			DURIRON COMPANY Dayton, OH			E-Systems Dallas, TX			E G & G Inc. Wellesley, MA		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?			0	0		0	0		3 mos.	3 mos.		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
JOB-RELATED courses?				Not stated			\$2,000/yr degree \$1,000/yr non-degree			3 courses or 9 h term, whichever is less			4 courses/yr			Not stated	
NON-JOB-RELATED courses?				Not stated			\$2,000/yr degree \$1,000/yr non-degree			Must be job-related degree program			Not eligible			Not stated	
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate		100%	100%					100%	100%		80%	80%		100%	100%	
	Graduate		100	100					100	100		100	100		100	100	
	Non-credit		100	100					100	100		0	0		0	0	
	Non-college		100	100					100	100		0	0		0	0	
NON-JOB-RELATED Courses	Undergraduate		100%	100%					100%	100%		0%	0%		100%	100%	
	Graduate		100	100					100	100		0	0		0	0	
	Non-credit		100	100					0	0		0	0		0	0	
	Non-college		100	100					0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?										100% "C" or better undergraduate, "B" or better graduate							
WHEN does Company make payment?																	
On enrollment										Part enrollment							
On completion			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

		ENSERCH Corporation Dallas, TX		ENSTAR Corp. Houston, TX		EASTERN AIRLINES Miami, FL		EASTMET CORP. Cockeysville, MD		EATON CORPORATION Cleveland, OH	
		M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	No plan		Y	Y	Y	Y
HOW MANY MONTHS of employ- ment required for eligibility?		6 mos.	6 mos.	12 mos.	12 mos.			6 mos.	6 mos.	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:											
JOB-RELATED courses?		Not stated		Not stated				8 credit hours		Not stated	
NON-JOB-RELATED courses?		Not stated		Not stated				8 credit hours		Not stated	
Within these limits, what % of tuition does Company pay?											
JOB-RELATED Courses	Undergraduate	75%	75%	100%	100%			100%	100%	100%	100%
	Graduate	75	75	100	100			100	100	100	100
	Non-credit	75	75	0	0			100	100	100	100
	Non-college	75	75	100	100			100	100	0	0
NON-JOB-RELATED Courses	Undergraduate	0%	0%	0%	0%			0%	0%	100%	100%
	Graduate	0	0	0	0			0	0	100	100
	Non-credit	0	0	0	0			0	0	100	100
	Non-college	0	0	0	0			0	0	0	0
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?		Y	Y	N	N			N	N		
WHEN does Company make payment?											
On enrollment											
On completion		Y	Y	Y	Y			Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?				Y	Y			Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE*
for tuition aid?

HOW MANY MONTHS of employ-
ment required for eligibility?

Is there a *LIMIT* on number
of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what
% of tuition does Company pay?

JOB-RELATED
Courses

Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED
Courses

Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT*
ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY*
to all Company divisions?

ELCOR CORP.
Midland, TX

EMERSON ELEC. CO.
St. Louis, MO

**EMHART
CORPORATION**
Farmington, CT

**ENERGY RESERVES
GROUP**
Wichita, KS

ENGELHARD CORP.
Edison, NJ

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
0	0	0	0	0	0	0	0	0	6 mos.	6 mos.	6 mos.	0	0	0
Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Must be degree	Must be degree	Must be degree
100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
100	100	100	50	50	50	100	100	100	100	100	100	100	100	100
0	0	0	0	0	0	100	100	100	0	0	0	100	100	100
100%	100%	100%	0%	0%	0%	100%	100%	100%	100%	100%	100%	100%	100%	100%
100	100	100	0	0	0	100	100	100	100	100	100	100	100	100
100	100	100	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N	N	N	N	N	N	N	N	N	Y	Y	Y	Y	Y	Y
Y	Y	Y	Part	Part	Part	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Part	Part	Part	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?
 On enrollment
 On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

EQUITABLE LIFE
 New York, NY

ETHYL CORPORATION
 Richmond VA

EUROPEAN AMER. BANK
 New York, NY

EVANS PRODUCTS
 Portland, OR

EVEREST & JENNINGS
 Camarillo, CA

M	S	M	S	M	S	M	S	M	S
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
6 mos.	9 mos.	0	0	6 mos. grad.	12 mos. undergrad.	3 mos.	3 mos.	0	3 mos.
Not stated		16 credits; \$1,000 non credit courses		Not stated		\$800 per year		1-3 courses; 3-12 credits	
Not stated		16 credits - on degree program		Not eligible		\$800 per year		Not eligible	
80%	80%	100%	100%	100%	100%	100%	100%	100%	100%
80	80	100	100	100	100	100	100	100	100
0	0	100	100	100	100	0	0	100	100
80	80	100	100	100	100	0	0	100	100
80%	80%	100%	100%	0%	0%	100%	100%	0%	0%
80	80	100	100	0	0	100	100	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
N	N	Passing grade		N	N	Y	Y	Passing grade	
Part on enrollment								Y	Y
Part on completion		Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

* \$1,500 maximum management employees, \$500 for others.

M = Management employees
S = Non-management, salaried
H = Hourly employees

	EX-CELLO CORP. Troy, MI		EXXON CORPORATION New York, NY		FAIRCHILD INDUSTRIES Germantown, MD		FEDERAL EXPRESS Memphis, TN		FEDERAL PAPER BOARD CO. Montvale, NJ	
	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	6 mos.	6 mos.	12 mos.	12 mos.		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
JOB-RELATED courses?	Not stated		Not stated		18 credits		3 courses, \$1,000		\$1,000 per year	
NON-JOB-RELATED courses?	Not stated		Not stated		Not stated		3 courses, \$1,000			
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses										
Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%		
Graduate	100	100	100	100	100	100	100	100		
Non-credit	100	100	100	100	100	100	100	100		
Non-college	0	0	100	100	100	100	100	100		
NON-JOB-RELATED Courses										
Undergraduate	100%	100%	0%	0%	0%	0%	100%	100%		
Graduate	100	100	0	0	0	0	100	100		
Non-credit	100	100	0	0	0	0	0	0		
Non-college	0	0	0	0	0	0	0	0		
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N	N	N	Y	Y	N	N	Y	Y
WHEN does Company make payment?										
On enrollment										
On completion			Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y		

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

			FEDERATED DEPARTMENT STORES Cincinnati, OH			FERRO CORP. Cleveland, OH			FIELDCREST MILLS Eden, NC			FIRESTONE TIRE Akron, OH		
			M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?			12 mos.			0	0		12 mos.	12 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:														
JOB-RELATED courses?			\$1,000/year			2 courses per semester			\$1,000 per year			6 semester hours undergraduate; no graduate courses		
NON-JOB-RELATED courses?						2 courses per semester			Not eligible			Not eligible		
Within these limits, what % of tuition does Company pay?														
JOB-RELATED Courses	Undergraduate		80%	80%		75%	75%		100%	100%		90%	90%	
	Graduate		80	80		75	75		100	100		90	90	
	Non-credit					75	75		0	0		0	0	
	Non-college					75	75		0	0		0	0	
NON-JOB-RELATED Courses	Undergraduate					75%	75%		0%	0%		0%	0%	
	Graduate					75	75		0	0		0	0	
	Non-credit					0	0		0	0		0	0	
	Non-college					0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?			"C" or better			75% "B" or better 50% "C" or better			Y	Y		Y	Y	
WHEN does Company make payment?														
On enrollment														
On completion			Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

	FIRST BOSTON CORP. New York, NY		FIRST MISSISSIPPI CORP. Jackson, MS		FIRST NAT'L BANK OF CHICAGO Chicago, IL		FIRST NATIONAL SUPERMARKETS Maple Hts., OH		FIRST PENNSYLVANIA BANK Philadelphia, PA	
Which employees are <i>ELIGIBLE</i> for tuition aid?	M	S	M	S	M	S	M	S	M	S
	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employ- ment required for eligibility?	12 mos.	12 mos.	0	0	0	0	12 mos.	12 mos.	12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
JOB-RELATED courses?		Not stated		Not stated		Not stated	2 courses, \$500		Full-time emp. 3 courses/yr Part-time - 1 cou	
NON-JOB-RELATED courses?		Not stated		Not eligible		Not stated	Not eligible		Not eligible	
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses	Undergraduate 100% 100 0 0	Undergraduate 100% 100 0 0	Undergraduate 100% 100 100 100	Undergraduate 100% 100 100 100	Undergraduate 100% 100 0 0	Undergraduate 100% 100 0 0	Undergraduate 100% 100 100 100	Undergraduate 100% 100 100 100	80% 80 100* 100*	80% 80 100* 100*
NON-JOB-RELATED Courses	Undergraduate 100% 100 0 0	Undergraduate 100% 100 0 0	Undergraduate 0% 0 0 0	Undergraduate 0% 0 0 0	Undergraduate 100% 100 0 0	Undergraduate 100% 100 0 0	Undergraduate 0% 0 0 0	Undergraduate 0% 0 0 0	0% 0 0 0	0% 0 0 0
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?	Y	Y	Y	Y	100% for "C" or better		Y	Y	N	N
WHEN does Company make payment?										
On enrollment										
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

* With qualifications

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

**FIRST UNION
NATIONAL BANK
Charlotte, NC**

**FLEMING
COMPANIES
Oklahoma City, OK**

**FLICKINGER (S.M.)
West Seneca, NY**

**FLORIDA POWER
& LIGHT CO.
Juno Beach, FL**

**FLUKE (JOHN) MFG.
Everett, WA**

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
0	0	0	0	0	0	0	0	0	6 mos.	6 mos.	6 mos.	6 mos.	6 mos.	6 mos.
									2 courses per	2 courses per	2 courses per	2 courses per	2 courses per	2 courses per
									2 courses per	2 courses per	2 courses per	2 courses per	2 courses per	2 courses per
100%	100%	100%	75%	75%	75%	50%	50%	50%	100%	100%	100%	100%	100%	100%
100	100	100	75	75	75	50	50	50	100	100	100	100	100	100
100	100	100	75	75	75	50	50	50	100	100	100	100	100	100
100	100	100	75	75	75	50	50	50	100	100	100	100	100	100
0%	0%	0%	75%	75%	75%	0%	0%	0%	100%	100%	100%	100%	100%	100%
0	0	0	75	75	75	0	0	0	100	100	100	100	100	100
0	0	0	75	75	75	0	0	0	100	100	100	100	100	100
0	0	0	0	0	0	0	0	0	100	100	100	100	100	100
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

* Payroll deduction available on registration.

* Approved business, technical, correspondence schools.

M = Management employees
S = Non-management, salaried
H = Hourly employees

	FLUOR CORP. Irvine, CA		FORD MOTOR CO. Dearborn, MI		FOSTER WHEELER ENERGY Livingston, NJ		FOXBORO CO. Foxboro, MA		FREEPORT- McMORAN INC. New York, NY	
	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	Limit of 18 months; first 18 mos. emp.		0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:	Reimbursement for costs at public inst.		3 courses/year; limit for hourly emp.		Not stated		Determined by job performance		2 courses/yr.	
JOB-RELATED courses?	Not eligible		Not eligible		Not eligible		Must be related career in com.		Not eligible	
NON-JOB-RELATED courses?	Not eligible		Not eligible		Not eligible		Not eligible		Not eligible	
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses	Undergraduate	100%	100%	100%	100%	75%	75%	100%	100%	100%
	Graduate	100	100	100	100	75	75	100	100	100
	Non-credit	0	0	0	0	75	75	100	100	100
	Non-college	100	100	0	0	75	75	100	100	100
NON-JOB-RELATED Courses	Undergraduate	0%	0%	0%	0%	0%	0%	100%	100%	0%
	Graduate	0	0	0	0	0	0	100	100	0
	Non-credit	0	0	0	0	0	0	0	0	0
	Non-college	0	0	0	0	0	0	100	100	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	N	N	N	N	N	N	N	N
WHEN does Company make payment?										
On enrollment			Y	Y						
On completion	Y	Y			Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

		FRONTIER AIRLINES Denver, CO		FRUEHAUF CORP. Detroit, MI		GATX Corp. Chicago, IL		GCA Corp. Bedford, MA		GF Business Equip. Youngstown, OH	
		M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?				Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?				0	0	0	0	6 mos.	6 mos.	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:											
	JOB-RELATED courses?			Discretion of supervisor		Not stated		Not stated		Not stated	
	NON-JOB-RELATED courses?			Not eligible		Not stated		Not stated		Not eligible	
Within these limits, what % of tuition does Company pay?											
JOB-RELATED Courses	Undergraduate			100%	100%	100%	100%	100%	100%	75%	75%
	Graduate			100	100	100	100	100	100	75	75
	Non-credit			100	100	100	100	0	0	0	0
	Non-college			100	100	100	100	0	0	0	0
NON-JOB-RELATED Courses	Undergraduate			0%	0%	100%	100%	100%	100%	0%	0%
	Graduate			0	0	100	100	100	100	0	0
	Non-credit			0	0	100	100	0	0	0	0
	Non-college			0	0	100	100	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?				N	N	N	N	N	N	N	N
WHEN does Company make payment?											
	On enrollment										
	On completion			Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?				Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?
On enrollment
On completion

Does policy *APPLY GENERALLY* to all Company divisions?

GPU Service Corp.
Parsippany, NJ

GTE Service Corp.
Stamford, CT

GANNETT COMPANY
Rochester, NY

GENERAL AMERICAN
LIFE INSURANCE
St. Louis, MO

GENERAL
AUTOMATION
Anaheim, CA

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.	6 mos.	0	0	0	6 mos.	6 mos.	6 mos.	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	\$500 per yr.	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
NON-JOB-RELATED courses?	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	\$1,200 per yr.	Not stated
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	85%	85%	85%	100%	100%	100%	100%	100%	100%	50%	50%	50%	100%	100%	100%
Graduate	85	85	85	100	100	100	100	100	100	50	50	50	100	100	100
Non-credit	85	85	85	75	75	75	50	50	50	50	50	50	0	0	0
Non-college	85	85	85	Prior approval	Prior approval	Prior approval	100	100	100	50	50	50	0	0	0
NON-JOB-RELATED Courses Undergraduate	0%	0%	0%	100%	100%	100%	0%	0%	0%	50%	50%	50%	100%	100%	100%
Graduate	0	0	0	100	100	100	0	0	0	50	50	50	100	100	100
Non-credit	0	0	0	Prior approval	Prior approval	Prior approval	0	0	0	50	50	50	0	0	0
Non-college	0	0	0	Prior approval	Prior approval	Prior approval	0	0	0	50	50	50	0	0	0
Is reimbursement <i>CONTINGENT</i> ON GRADE received?	Pending approval	Pending approval	Pending approval	100% for "A" or "B"	75% for "C" or "D"	75% for "F" or "G"	N	N	N	N	N	N	100% for "A" or "B"	80% for "C"	80% for "D"
WHEN does Company make payment?															
On enrollment	Both prepayment and reimbursement	Both prepayment and reimbursement	Both prepayment and reimbursement	Varies depending on plan	Varies depending on plan	Varies depending on plan	Y	Y	Y	Y	Y	Y	Y	Y	Y
On completion															
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

* Payments also include 50% required texts.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate 100% 100%
Graduate 100 100
Non-credit 100 100
Non-college 100 100

NON-JOB-RELATED Courses Undergraduate 0% 0%
Graduate 0 0
Non-credit 0 0
Non-college 0 0

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

GENERAL BINDING
Northbrook, IL

GENERAL DYNAMICS
St. Louis, MO

GENERAL ELECTRIC
Fairfield, CT

GENERAL FOODS
White Plains, NY

GENERAL HOST
Stamford, CT

	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	12 mos.	12 mos.	0	0	6 mos.	6 mos.	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
JOB-RELATED courses?	Not stated	Not stated	Not stated	Not stated	\$1,200/yr for tuition & housing	\$1,200/yr for tuition & housing	Not stated	Not stated	Not stated	Not stated
NON-JOB-RELATED courses?	Not stated	Not stated	Not stated	Not stated	\$1,200/yr for tuition & housing	\$1,200/yr for tuition & housing	Not stated	Not stated	Not stated	Not stated
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Graduate	100	100	100	100	100	100	100	100	100	100
Non-credit	100	100	100	100	0	100	100	100	0	0
Non-college	100	100	100	100	0	100	100	100	0	0
NON-JOB-RELATED Courses Undergraduate	0%	0%	0%	0%	100%	100%	0%	100%	0%	0%
Graduate	0	0	0	0	100	100	0	0	0	0
Non-credit	0	0	0	0	0	0	0	0	0	0
Non-college	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	100% 100% 50% 50%	100% 100%	N	N	Y	Y	Partial	Partial	N	N
WHEN does Company make payment?										
On enrollment									Y	Y
On completion	Y	Y	Y	Y	Y	Y	Y	Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

	GENERAL MILLS Minneapolis, MN			GENERAL MOTORS Detroit, MI			GENERAL REFRACTORIES Bala Cynwyd, PA			GENERAL REINSURANCE Greenwich, CT			GENERAL TIRE & RUBBER Akron, OH		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0		0	0		6 mos.	6 mos.		6 mos.	6 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Division managers establish limits			12 credits/year			\$1,000 per year			6 credits/semester			Not stated		
<i>NON-JOB-RELATED</i> courses?	50% if partially job-related			Not eligible			\$1,000 per year			Not eligible			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%				100%	100%		90%	90%		100%	100%	
	Graduate	100	100				100	100		90	90		100	100	
	Non-credit	100	100				100	100		90	90		75	75	
	Non-college	100	100				100	100		90*	90*		75	75	
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	0%	0%		100%	100%		0%	0%		Must be company employee		
	Graduate	100	100	0	0		0	0		0	0		Must be company employee		
	Non-credit	50	50	0	0		0	0		0	0		0%	0%	
	Non-college	50	50	0	0		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y		Passing grade			Y	Y		N	N		Y	Y	
<i>WHEN</i> does Company make payment?															
On enrollment	Part on enrollment									70% on enrollment					
On completion	Part on completion			Y	Y		Y	Y		20% on completion			Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

* \$1,000 if regionally accredited; \$500 if not regionally accredited.

* Must be accredited business or high school.

M = Management employees
S = Non-management, salaried
H = Hourly employees

	GENESCO, INC. Nashville, TN			GENSTAR CORP. San Francisco, CA			GEORGIA-PACIFIC Atlanta, GA			GEOSOURCE INC. Houston, TX			GETTY OIL CO. Los Angeles, CA		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?				Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employment required for eligibility?				0	0		12 mos.	12 mos.		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?					Discretion of supervisor					\$750 per yr.			Not stated		
<i>NON-JOB-RELATED</i> courses?					Not eligible			Not eligible		Not eligible			Not eligible		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate				100%	100%		100%	100%		100%	100%		75%	75%	
Graduate				100	100		100	100		100	100		75	75	
Non-credit				100	100		100	100		0	0		75	75	
Non-college				100	100					0	0		75	75	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate				0%	0%		0%	0%		0%	0%		0%	0%	
Graduate				0	0		0	0		0	0		0	0	
Non-credit				0	0		0	0		0	0		0	0	
Non-college				0	0		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?					Passing grade		N	N		Y	Y		"C" or better		
<i>WHEN</i> does Company make payment?															
On enrollment															
On completion				Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?				Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

* Remaining 25% upon completion of degree

M = Management employees
S = Non-management, salaried
H = Hourly employees

		GIANT FOOD INC. Washington, DC			GIDDINGS & LEWIS Fond du Lac, WI			GILBERT/ COMMONWEALTH Reading, PA			GILLETTE COMPANY Boston, MA			GLEASON WORKS Rochester, NY		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?		12 mos.	12 mos.		12 mos.	12 mos.		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
JOB-RELATED courses?			\$500 per yr.			Not stated			Not stated			Not stated			2 courses/3 crs. qtr.	
NON-JOB-RELATED courses?			\$500 per yr.			Not stated			Not stated			Not stated			2 courses/3 crs. qtr.	
Within these limits, what % of tuition does Company pay?																
JOB-RELATED Courses	Undergraduate	50%	50%		100%	100%		100%	100%		100%	100%		100%	100%	
	Graduate	50	50		100	100		100	100		100	100		100	100	
	Non-credit	50	50		100	100		100	100		100	100		0	0	
	Non-college	50	50					100	100		100	100		0	0	
NON-JOB-RELATED Courses	Undergraduate	50%	50%		100%	100%		0-50%	0-50%		100%	100%		100%	100%	
	Graduate	50	50		100	100		0-50	0-50		100	100		100	100	
	Non-credit	50	50		100	100		0-50	0-50					0	0	
	Non-college	50	50					0-50	0-50					0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?		Y	Y			50%-100% contingent on grade		N	N		N	N		N	N	
WHEN does Company make payment?																
On enrollment											Part on enrollment					
On completion		Y	Y		Y	Y		Y	Y		Part on completion			Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

	GLOBE NEWSPAPER Boston, MA			GOODRICH (B.F.) Akron, OH			GOODYEAR TIRE & RUBBER Akron, OH			GOULD INC. Rolling Meadows, IL			GRACE (W.R.) New York, NY		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	12 mos.		0			0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?		Not stated			Not stated			Not stated			Not stated			Not stated	
<i>NON-JOB-RELATED</i> courses?		Not stated			Not stated			Not stated			Must be major to company			Degree programs must be approved.	
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses	Undergraduate	50%		80%	80%		100%	100%		100%	100%		100%	100%	
	Graduate	50		100	100		100	100		100	100		100	100	
	Non-credit	50					0	0		0	0		100	100	
	Non-college	50					0	0		0	0		100	100	
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	50%				100%	100%		100%	100%		100%	100%	
	Graduate	100	50				0	0		100	100		100	100	
	Non-credit	100	50				0	0		0	0		0	0	
	Non-college	100	50				0	0		High school diploma			0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N			100% grad. undergrad for "C" 50% for "D"		N	N		Passing grade			100% for "C" or better		
WHEN does Company make payment?															
On enrollment															
On completion				Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Headquarters		

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

	GRACO INC. Golden Valley, MN			GRANITEVILLE CO. Graniteville, SC			GREAT ATLANTIC & PACIFIC TEA Montvale, NJ			GREAT NORTHERN NEKOOSA CORP. Stamford, CT			GREAT WESTERN SAVINGS Northridge, CA		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Program suspended			No plan			Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	2 mos.	2 mos.								3 mos.	3 mos.		12 mos.	12 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?		Not stated								6 credits per year			\$1,000/year		
<i>NON-JOB-RELATED</i> courses?		Not stated								Not eligible			Not eligible		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%								100%	100%		60%	60%	
Graduate	100	100								100	100		60	60	
Non-credit	100	100								100	100				
Non-college	100	100								100	100				
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%								0%	0%		0%	0%	
Graduate	100	100								0	0		0	0	
Non-credit	100	100								0	0		0	0	
Non-college	100	100								0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N								N	N		Y	Y	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y								Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y								Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

			GRUMMAN AEROSPACE Bethpage, NY			GULF + WESTERN New York, NY			GULF OIL CORP. Pittsburgh, PA			HALLIBURTON CO. Dallas, TX			HAMMERMILL PAPER Erie, PA		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?			0	0		0	0		0	0		0	0		12 mos.	12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
JOB-RELATED courses?			18 credits			100% to \$450; 75% over \$450.			Not stated			\$750 per year			Not stated		
NON-JOB-RELATED courses?			18 credits			Not eligible			Not eligible			Course must help for better job in the company			Not eligible		
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate		100%	100%					75%	75%		100%	100%		100%	100%	
	Graduate		100	100					100	100		100	100		100	100	
	Non-credit		0	0								100	100		100	100	
	Non-college		0	0								100	100		100	100	
NON-JOB-RELATED Courses	Undergraduate		100%	100%					0%	0%		100%	100%		0%	0%	
	Graduate		100	100					0	0		100	100		0	0	
	Non-credit		0	0					0	0		0	0		0	0	
	Non-college		0	0					0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?			100% - "A"; 85% - "B"; 75% - "C"			N	N		N	N		N	N		Y	Y	
WHEN does Company make payment?																	
On enrollment																	
On completion			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y		Y	Y		Y	Y		Y	Y		N	N	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

HANDY & HARMAN
New York, NY

HARPER & ROW
New York, NY

HARRIS CORP.
Melbourne, FL

HART SCHAFFNER & MARX
Chicago, IL

HARTE-HANKS COMMUNICATIONS
San Antonio, TX

	M	S		M	S		M	S		M	S		M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0		6 mos.	6 mos.		0	0		3 mos.	2 mos.		0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:														
JOB-RELATED courses?	Not stated			\$1,000/year			2 courses/sem			\$2,000 limit per			Not stated	
NON-JOB-RELATED courses?	Not eligible			Not eligible			2 courses/sem			Must be a degree program, \$2,000/year			Not eligible	
Within these limits, what % of tuition does Company pay?														
JOB-RELATED Courses Undergraduate	75%	75%		100%	100%		75%	75%					100%	100%
Graduate	75	75		100	100		100	100					100	100
Non-credit	75	75		100	100		0	0					100	100
Non-college	75	75		100	100		0	0					100	100
NON-JOB-RELATED Courses Undergraduate	0%	0%		0%	0%		75%	75%					0%	0%
Graduate	0	0		0	0		100	100					0	0
Non-credit	0	0		0	0		0	0					0	0
Non-college	0	0		0	0		0	0					0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Passing grade			Passing grade			N	N		Y	Y		Y	Y
WHEN does Company make payment?														
On enrollment	Y	Y		50% enrollment						Y	Y		Y	Y
On completion				50% completion			Y	Y		Y	Y		Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		N	N		N	N

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

			HARVEY HUBBELL Orange, CT			HEINZ USA Pittsburgh, PA			HERCULES INC. Wilmington, DE			HERMAN MILLER Zeeland, MI			HEUBLEIN INC. Farmington, CT		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?			0	0		3 mos.	3 mos.		0	0		6 mos.	6 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
JOB-RELATED courses?				Not state			6 credits/yr			Not stated			\$1,000 per yr			7 credits/yr	
NON-JOB-RELATED courses?				Not state			6 credits/yr			Not eligible			Not state			Not eligible	
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate		100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	
	Graduate		100	100		100	100		100	100		100	100		100	100	
	Non-credit		70	70		100	100					75	75		100	100	
	Non-college		70	70		100	100					75	75		100	100	
NON-JOB-RELATED Courses	Undergraduate		100%	100%		100%	100%		0%	0%		100%	100%		0%	0%	
	Graduate		100	100		100	100		0	0		100	100		0	0	
	Non-credit		0	0		100	100		0	0		0	0		0	0	
	Non-college		0	0		100	100		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?			Y	Y		N	N		Y	Y		N	N		Y	Y	
WHEN does Company make payment?																	
On enrollment															Y	Y	
On completion			Y	Y		Y	Y		Y	Y		Y	Y				
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses

Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses

Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment
On completion

Does policy *APPLY GENERALLY* to all Company divisions?

HEWLETT-PACKARD
Palo Alto, CA

HEXCEL CORP.
San Francisco, CA

HOLIDAY INNS
Memphis, TN

HOME INSURANCE
New York, NY

HOME LIFE INSURANCE
New York, NY

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		3 mos.	3 mos.		0	0		3 mos.	3 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?		Not stated			Not stated			\$575 per year			4 courses/yr.			18 credits/yr.	
NON-JOB-RELATED courses?		Not eligible			Not eligible			Not eligible			4 courses/yr.			Not eligible	
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses															
Undergraduate	100%	100%		100%	100%						Based on grade		100%	100%	100%
Graduate	100	100		100	100						Based on grade		100	100	100
Non-credit	100	100		0	0						Based on grade			Discretionary	Discretionary
Non-college	0	0		0	0						Based on grade			Discretionary	Discretionary
NON-JOB-RELATED Courses															
Undergraduate	0%	0%		0%	0%		0%	0%			Based on grade		0%	0%	0%
Graduate	0	0		0	0		0	0			Based on grade		0	0	0
Non-credit	0	0		0	0		0	0			0%	0%	0	0	0
Non-college	0	0		0	0		0	0			0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?		C or better			C or better		Y	Y		Y	Y		Y	Y	
WHEN does Company make payment?															
On enrollment														Part on enrollment	
On completion	Y	Y		Y	Y		Y	Y		Y	Y			Part on completion	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		N	N		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

HONEYWELL INC.
 Minneapolis, MN

HOOVER UNIVERSAL
 Ann Arbor, MI

HORMEL (GEO. A.)
 Austin, MN

HOUGHTON MIFFLIN
 Boston, MA

HUGHES TOOL CO.
 Spring, TX

M	S	M	S	M	S	M	S	M	S
Y	Y	Y	Y	Y	N	Y	Y	Y	Y
0	0	1 mo.	1 mo.	6 mos.		6 mos.	6 mos.	6 mos.	6 mos.
	Not stated		Not stated	—			100% if required by management otherwise 75%		\$500 per semester
	Not stated		Not stated	—			Based on years of service		Not eligible
100%	100%	100%	100%	80%				100%	100%
100	100	100	100	80				100	100
100	100	100	100	80				0	0
100	100	100	100	80				0	0
100%	100%	100%	100%	0%				0%	0%
100	100	100	100	0				0	0
100	100	0	0	0				0	0
100	100	0	0	0				0	0
N	N	Y	Y	N			Passing grade	Y	Y
			Part on enrollment						
Y	Y		Part on completion	Y		Y	Y	Y	Y
Y	Y	Y	Y	Y		Y	Y	Y	Y

COMMENTS:

M = Management employees
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H = Hourly employees

	HUMANA INC. Louisville, KY			HUTTON (E.F.) & CO. New York, NY			IBM Corporation Armonk, NY			IC Industries Chicago, IL			ITT Corporation New York, NY		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	12 mos.	12 mos.		3 mos.	3 mos.		0	0		6 mos.	6 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:	\$1,000/year; \$500 for part-time employees			\$2,500 per yr.			Not stated			Not stated			18 credits/yr.		
JOB-RELATED courses?	Must be work-related academic program			\$2,500 per yr.			Must be job-related degree program			Not eligible			18 credits/yr.*		
NON-JOB-RELATED courses?															
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses	Undergraduate	100%	100%	100%	100%		100%	100%		100%	100%		100%	100%	
	Graduate	100	100	100	100		100	100		100	100		100	100	
	Non-credit	0	0	0	0		0	0		100	100		100	100	
	Non-college	0	0	0	0		100	100		100	100		100	100	
NON-JOB-RELATED Courses	Undergraduate	100%	100%	100%	100%		100%	100%							
	Graduate	100	100	100	100		100	100							
	Non-credit	0	0	0	0		0	0							
	Non-college	0	0	0	0		0	0							
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	"C" or better			N			Passing Grade			N			Y		
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		N	N		Y	Y	

COMMENTS:

* Must be job-related degree program.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses
 Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses
 Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

ILLINOIS TOOL WORKS
Chicago, IL

IMPERIAL SAVINGS & LOAN ASSOC.
San Diego, CA

INGERSOLL-RAND
Woodcliff Lake, NJ

INLAND STEEL CO.
Chicago, IL

INSILCO CORP.
Meriden, CT

M	S	M	S	M	S	M	S	M	S
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
0	0	0	3 mos.	0	0	0	0	3 mos.	3 mos.
	Not stated	\$100/course \$200 limit per		Not stated		6 credits/yr		Not stated	
	Not stated	Not eligible		Not stated		Not eligible		Not stated	
100%	100%	100%	100%	80%	80%	100%	100%	100%	100%
100	100	100	100	100	100	100	100	100	100
100	100	100	100	80	80	0	0	100	100
		100	100	50	50	0	0	100	100
100%	100%	0%	0%	80%	80%	0	0	100%	100%
100	100	0	0	100	100	0	0	100	100
0	0	0	0	80	80	0	0	0	0
0	0	0	0	50	50	0	0	0	0
	Passing grade	N	N	N	N	N	N	Y	Y
Y	Y	Y	Y	Part on enroll		Y	Y	Y	Y
				Part on comp					
Y	Y	Y	Y	Y	Y	Y	Y		

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

		INTERNATIONAL MINERALS & CHEMICAL Mundelein, IL			INTERNATIONAL HARVESTER Chicago, IL			INTERNATIONAL MULTIFOODS Minneapolis, MN			INTERNATIONAL PAPER New York, NY			INTERPACE CORP. Rockaway, NJ		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employ- ment required for eligibility?		0	0	0	6 mos.	6 mos.	6 mos.	0	0	0	6 mos.	6 mos.	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
JOB-RELATED courses?			Not stated			Not stated			Discretion of supervisor			Not stated			Not stated	
NON-JOB-RELATED courses?			Not eligible			Not stated			Discretion of supervisor			Not stated			Degree must be job-related	
Within these limits, what % of tuition does Company pay?																
JOB-RELATED Courses	Undergraduate	90%	90%	90%	100%	100%	100%	100%	100%	0%	100%	100%		100%	100%	
	Graduate	90	90	90	100	100	100	100	100	100	100	100		100	100	
	Non-credit	90-100	90-100	90-100	100	100	100	100	100	100	100	100		100	100	
	Non-college	100	100	100	100	100	100	100	100	100	100	100		100	100	
NON-JOB-RELATED Courses	Undergraduate	0%	0%	0%	100%	100%	100%	100%	100%	0%	100%	100%		100%	100%	
	Graduate	0	0	0	100	100	100	0	0	0	100	100		100	100	
	Non-credit	0	0	0	0	0	0	0	0	0	100	100		100	100	
	Non-college	0	0	0	0	0	0	0	0	0	100	100		100	100	
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?		N	N	N	Y	Y	Y	"D" or better			N	N		N	N	
WHEN does Company make payment?																
On enrollment											Part on enrollment					
On completion		Y	Y	Y	Y	Y	Y	Y	Y	Y	Part on completion			Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y		Discretionary		

COMMENTS:

*Except for pre-retirement
program.

M = Management employees
S = Non-management, salaried
H = Hourly employees

		INVESTORS DIVERSIFIED SERVICES Minneapolis, MN			JAMES RIVER CORP. Richmond, VA			JEFFERSON STANDARD LIFE INS. Greensboro, NC			JEWEL COMPANIES Chicago, IL			JOHN HANCOCK MUTUAL LIFE INS. Boston, MA		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y		Y	Y		No plan			Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?		6 mos.	6 mos.		0	0					12 mos.	12 mos.	12 mos.	6 mos.	6 mos.	6 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
JOB-RELATED courses?		2 courses (sem. or qtr.)			100% if requested by supervisor; otherwise 50%						2 courses/year			24 credits/yr.; 100% to \$800; 80% thereafter		
NON-JOB-RELATED courses?		Not eligible			Not eligible						2 courses/year			100% to \$800; 80% thereafter		
Within these limits, what % of tuition does Company pay?																
JOB-RELATED Courses	Undergraduate	100%	100%								75%	75%	75%	100%	100%	100%
	Graduate	100	100								75	Under circumstances		100	100	100
	Non-credit	100	100								100			0	0	0
	Non-college	100	100								100			0	0	0
NON-JOB-RELATED Courses	Undergraduate	0%	0%		0%	0%					75%	75%	75%	100%	100%	100%
	Graduate	0	0		0	0					75	0		100	100	100
	Non-credit	0	0		0	0					0	0		0	0	0
	Non-college	0	0		0	0					0	0		0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?																
		"C" or pass			Y	Y					Y	Y		N	N	
WHEN does Company make payment?																
On enrollment		Y	Y													
On completion		Y	Y		Y	Y					Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?																
		Home office sales office									Y	Y		Y	Y	

COMMENTS.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

JOHNSON &
JOHNSON
New Brunswick, NJ

JOHNSON
CONTROLS INC.
Milwaukee, WI

JOSLYN MFG. &
SUPPLY
Chicago, IL

JOSTENS INC.
Minneapolis, MN

K MART CORP.
Troy, MI

M	S	M	S	M	S	M	S	M	S
Y	Y	Y	Y	Y	Y	Y	Y		No plan
0	0	0	0	0	0	0	0	0	0
Not stated		8 credits per 4 credits summer		2 courses per		\$1,200 per year			
Not stated		8 credits per 4 credits summer				\$1,200 per year			
100%	100%	100%	100%	80%	80%	100%	100%		
100	100	100	100	80	80	100	100		
100	100	Seminars		80	80	100	100		
100	100	High school courses		0	0	0	0		
100%	100%	100%	100%			100%	100%		
100	100	100	100			100	100		
100	100	Seminars				100	100		
0	0	High school courses				0	0		
N	N	N	N	"C" or better		N	N		
Y	Y	Y	Y	Y	Y	Y	Y		
Y	Y	Y	Y	Y	Y	Y	Y		

M = Management employees
S = Non-management, salaried
H = Hourly employees

			KAISER ALUMINUM & CHEMICAL Ravenswood, WV			KAISER CEMENT Oakland, CA			KELLOGG COMPANY Battle Creek, MI			KEMPER GROUP Long Grove, IL			KENNAMETAL INC. Latsrobe, PA		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employ- ment required for eligibility?			0	0		0	0		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
JOB-RELATED courses?				Not stated			\$1,500 per year			Not stated			100% reimburse course taken at of the comp			Not stated	
NON-JOB-RELATED courses?				Not eligible			Not eligible			Not stated			Considered individual m			Not stated	
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate		100%	100%		75%	75%		100%	100%		50%	50%		100%	100%	
	Graduate		100	100		75	75		100	100		50	50		100	100	
	Non-credit		0	0		0	0		0	0		50	50		100	100	
	Non-college		0	0		0	0		0	0		0	0		100	100	
NON-JOB-RELATED Courses	Undergraduate		0%	0%		0%	0%		100%	100%		50%	50%		100%	100%	
	Graduate		0	0		0	0		100	100		50	50		100	100	
	Non-credit		0	0		0	0		0	0		50	50		0	0	
	Non-college		0	0		0	0		0	0		50	50		0	0	
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?			N	N		N	N		Y	Y		Passing grade			Y	Y	
WHEN does Company make payment?																	
On enrollment																	
On completion			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

			KERR-MCGEE CORP. Oklahoma City, OK			KEUFFEL & ESSER Morristown, NJ			KEYSTONE CONSOLIDATED Dallas, TX			KIMBERLY CLARK Neenah, WI			KOPPERS CO. INC. Pittsburgh, PA		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?						2 mos.	2 mos.		0	0		6 mos.	8 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
JOB-RELATED courses?			\$500 per yr			9 credits/sem			Not stated			\$650/yr	\$525/yr		Not stated		
NON-JOB-RELATED courses?			Not eligible			9 credits/sem			Not eligible			Up to an allotted			Not eligible		
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate					100%	100%		75%	75%		100%	100%		100%	100%	
	Graduate					100	100		75	75		100	100		100	100	
	Non-credit					100	100		75	75		100	100		100	100	
	Non-college					100	100		75	75		100	100		100	100	
NON-JOB-RELATED Courses	Undergraduate					100%	100%		0%	0%		100%	100%		0%	0%	
	Graduate					100	100		0	0		100	100		0	0	
	Non-credit					0	0		0	0		100	100		0	0	
	Non-college					0	0		0	0		100	100		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?						N	N		Passing grade			N	N		N	N	
WHEN does Company make payment?																	
On enrollment												Y	Y				
On completion			Y	Y		Y	Y		Y	Y					Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?						Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

			KROGER COMPANY Cincinnati, OH			LACLEDE STEEL CO. St. Louis, MO			LAMSON & SESSIONS Cleveland, OH			LEAR SIEGLER INC. Santa Monica, CA			LEVER BROTHERS New York, NY		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y			Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?			Full-time			0	0		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
JOB-RELATED courses?			100% for "A"; 75% for "D"			Not stated			Not stated			Not stated			9 credits/semester		
NON-JOB-RELATED courses?			Not eligible			Not eligible			Not eligible			Not eligible			9 credits/semester		
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate					50%	50%		100%	100%		75%	75%		100%	100%	
	Graduate					50	50		100	100		75	75		100	100	
	Non-credit					.	.		100	100		75	75		100	100	
	Non-college					.	.		100	100		75	75		100	100	
NON-JOB-RELATED Courses	Undergraduate		0%			0%	0%		0%	0%		0%	0%		100%	100%	
	Graduate		0			0	0		0	0		0	0		100	100	
	Non-credit		0			0	0		0	0		0	0		Limit to grammar or high school courses		
	Non-college		0			0	0		0	0		0	0				
Is reimbursement <i>CONTINGENT ON GRADE</i> received?			Y			N	N		N	N		Y	Y		N	N	
WHEN does Company make payment?																	
On enrollment									Part on enrollment								
On completion			Y			Y	Y		Part on completion			Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y			Y	Y		N	N		N	N		Y	Y	

COMMENTS:

* Tuition assistance program.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?
 On enrollment
 On completion

Does policy *APPLY GENERALLY* to all Company divisions?

LEVI STRAUSS & CO. San Francisco, CA		LIBBEY-OWENS- FORD Toledo, OH		LIBERTY NATIONAL LIFE INSURANCE Birmingham, AL		LIFE INSURANCE CO. OF VIRGINIA Richmond, VA		LILLY (ELI) & CO. Indianapolis, IN	
M	S	M	S	M	S	M	S	M	S
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
12 mos.	12 mos.	0	0	12 mos.	12 mos.	0	0	0	0
	Not stated	Not stated		\$750 per yr.		3 courses/sem.		Not stated	
	Not stated	Must apply to career in company		\$750 per yr.		100% required courses jr. & sr. yrs. and grad. study 3 courses/sem.		\$100 per course	
100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
100	100	100	100	100	100	100	100	100	100
0	0	100	100	100	100	100	100	100	100
0	0	100	100	0	0	100	100	100	100
100%	100%	100%	100%	100%	100%	100%	100%	50%	50%
0	0	100	100	100	100	100	100	50	50
0	0	0	0	0	0	0	0	50	50
0	0	0	0	0	0	0	0	50	50
N	N	"C" or better		Y	Y	Passing grade		Passing grade	
						Part on enrollment		Y	Y
Y	Y	Y	Y	Y	Y	Part on completion			
Y	Y	N	N	N	N	Y	Y	N	N

COMMENTS:

50% loan available.

M = Management employees
S = Non-management, salaried
H = Hourly employees

	LINCOLN NAT'L LIFE Fort Wayne, IN		LIPTON (THOMAS J.) Englewood Cliffs, NJ		LIQUID AIR CORP. San Francisco, CA		LITTON INDUSTRIES Beverly Hills, CA		LOCKHEED CORP. Burbank, CA	
Which employees are <i>ELIGIBLE</i> for tuition aid?	M	S	M	S	M	S	M	S	M	S
	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	6 mos.	6 mos.	6 mos.	6 mos.			0-6 mos.	0-6 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
JOB-RELATED courses?	\$900 per yr		6 courses per yr		6 courses per yr		Not stated		\$750/yr; no grad. degree per	
NON-JOB-RELATED courses?	\$900/yr if unrelated company-related		6 courses for		Not stated				Courses to BA or MA degree	
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses										
Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	75%	75%
Graduate	100	100	100	100	100	100	100	100	100	100
Non-credit	100	100	100	100	100	100			0	0
Non-college	0	0	0	0	100	100			75*	75*
NON-JOB-RELATED Courses										
Undergraduate	100%	100%	100%	100%	100%	100%			75%	75%
Graduate	100	100	100	100	100	100			75	75
Non-credit	0	0	0	0	0	0			0	0
Non-college	0	0	0	0	0	0			0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N	Y	Y	N	N	Y	Y	Y	Y
WHEN does Company make payment?										
On enrollment							Part on enrollment			
On completion	Y	Y	Y	Y	Y	Y	Part on completion		Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y			N	N

COMMENTS:

* On exception basis.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

LOCTITE CORP. Newington, CT			LONE STAR INDUSTRIES Greenwich, CT			LONG ISLAND LIGHTING Hickville, NY			LONGVIEW FIBRE Longview, WA			LOUISIANA LAND & EXPLORATION New Orleans, LA		
M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y		Y	Y		Y	Y		No plan			Y	Y	
0	0		12 mos.	12 mos.		12 mos.	12 mos.					0	0	
\$1500 per y			Not stated			Not stated						Not stated		
Not stated			Must be approved degree program			12 grad./16 under credits per y						Not stated		
100%	100%		100%	100%		75%	75%					100%	100%	
100	100		100	100		100	100					100	100	
100	100		100	100		100	100					100	100	
100	100		100	100		100	100					100	100	
100%	100%		100%	100%		75%	75%					100%	100%	
100	100		100	100		100	100					100	100	
100	100		0	0		0	0					0	0	
100	100		0	0		0	0					0	0	
N	N		N	N		N	N					Y	Y	
Y	Y		Y	Y		Y	Y					Y	Y	
Y	Y		Y	Y		Y	Y					Y	Y	

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses: Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses: Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

LUBRIZOL CORP.
Wickliffe, OH

LUCKY STORES, INC.
Dublin, CA

LUFKIN INDUSTRIES
Lufkin, TX

M/A-Com
Components
Burlington, MA

MAPCO Incorporated
Tulsa, OK

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0		6 mos.	6 mos.		12 mos.	12 mos.		1 mo.	1 mo.		12 mos.	12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?				Prior approval	\$400 per year		\$200 per semester						100% for "A"; 75% for "B"; 50% for "C"		
NON-JOB-RELATED courses?				Not stated	\$400 per year		\$200 per semester						100% for "A"; 75% for "B"; 50% for "C"		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses:															
Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	100%
Graduate	100	100		100	100		100	100		100	100		100	100	100
Non-credit	100	100		0	0		0	0		100	100		100	100	100
Non-college	100	100		0	0		0	0		100	100		100	100	100
NON-JOB-RELATED Courses:															
Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	100%
Graduate	100	100		100	100		100	100		100	100		100	100	100
Non-credit	100	100		0	0		0	0		100	100		100	100	100
Non-college	100	100		0	0		0	0		100	100		100	100	100
Is reimbursement <i>CONTINGENT ON GRADE</i> received?				"C" or better	N	N	N	N		"C" or better					
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	Y

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

MCA Incorporated
Universal City, CA

MACMILLAN PUBLISHING
New York, NY

MACY (R.H.) & CO.
New York, NY

MANAGEMENT ASSISTANCE
New York, NY

MANVILLE CORP.
Denver, CO

M	S	M	S	M	S	M	S	M	S
No plan		Y	Y	Y	Y	Y	Y	Y	Y
		3 mos.	6 mos.	6 mos.	6 mos.	0	0	0	0
		\$1,000/yr. & above		Not stated		\$2,000 per year		Not stated	
		Must be related to career development		Not stated		Must be part of degree program		Must be career-related program	
		75%	75%	50%	50%	100%	100%	100%	100%
		75	75	50	50	100	100	100	100
		75	75	50	50	100	100	0	0
		0	0	50	50	100	100	100	100
		0%	0%	50%	50%			100%	100%
		0	0	50	50			100	100
		0	0	0	0			0	0
		0	0	0	0			0	0
		N	N	N	N	Y	Y	Y	Y
		Part on enrollment							
		Part on completion		Y	Y	Y	Y	Y	Y
		Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

	MARION CORP. Mobile, AL		MARTIN MARIETTA Bethesda, MD		MARY KAY COSMETICS Dallas, TX		MASS. MUTUAL LIFE Springfield, MA		MATTEL INCORPORATED Hawthorne, CA	
Which employees are <i>ELIGIBLE</i> for tuition aid?	M	S	M	S	M	S	M	S	M	S
	No plan		Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employ- ment required for eligibility?			0	0	0	0	12 mos.	12 mos.	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
JOB-RELATED courses?					\$750/semester in degree; \$1,000 master's		\$1,000 per year		100% of state in	
NON-JOB-RELATED courses?					\$750/sem. and degree; \$1,000 master's		Not eligible			
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses			100%	100%	100%	100%	75%	75%		
Undergraduate			100	100	100	100	75	75		
Graduate			100	100	0	0	0	0		
Non-credit			100	100	0	0	0	0		
Non-college			100	100	0	0	0	0		
NON-JOB-RELATED Courses			100%	100%	100%	100%	0%	0%		
Undergraduate			100	100	100	100	0	0		
Graduate			100	100	0	0	0	0		
Non-credit			100	100	0	0	0	0		
Non-college			100	100	0	0	0	0		
Is reimbursement <i>CONTINGENT</i> ON GRADE received?			N	N	Y	Y	N	N	Y	Y
WHEN does Company make payment?										
On enrollment										
On completion			Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

MCGRAW-HILL INC.
New York, NY

**MCLOUTH STEEL
PRODUCTS**
Detroit, MI

MEDTRONIC INC.
Minneapolis, MN

**MELLON NATIONAL
CORP.**
Pittsburgh, PA

**MERCANTILE
NATIONAL BANK**
Dallas, TX

Which employees are *ELIGIBLE*
for tuition aid?

HOW MANY MONTHS of employ-
ment required for eligibility?

Is there a *LIMIT* on number
of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what
% of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT*
ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY*
to all Company divisions?

COMMENTS:

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>HOW MANY MONTHS</i> of employ- ment required for eligibility?	0	0	0	0	0	0	0	0	0	0	0	0	3 mos.	3 mos.	3 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	\$2,000 per			\$1,000 per			\$1,250 per			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?	\$1,000 per			Not stated			Must receive 1.0 company. \$1.25			Not stated			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	75%	75%		50%	50%		100%	100%		100%	100%		100%	100%	
Graduate	75	75		50	50		100	100		100	100		100	100	
Non-credit	75	75		50	50		100	100		0	0		100	100	
Non-college	75	75		50	50		100	100		0	0		100	100	
<i>NON-JOB-RELATED</i> Courses Undergraduate	75%	75%		0%	0%		100%	100%		100%	100%		100%	100%	
Graduate	75	75		0	0		100	100		100	100		100	100	
Non-credit	75	75		0	0		100	100		0	0		0	0	
Non-college	75	75		0	0		100	100		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?	N	N		Y	Y		Pending			Y	Y		Pending		
<i>WHEN</i> does Company make payment?															
On enrollment							Y	Y					Y	Y	
On completion	Y	Y		Y	Y					Y	Y				
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		N	N		Y	Y		Y	Y	

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

MERCK & CO.
Rahway, NJ

MEREDITH CORP.
Des Moines, IA

MERRILL LYNCH
New York, NY

METROPOLITAN INSURANCE
New York, NY

MICHIGAN NATIONAL BANK OF DETROIT
Detroit, MI

M	S	M	S	M	S	M	S	M	S
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
12 mos. for undergrad degree program waiting for graduation		0	0	12 mos. for undergrad		6 mos. for graduate		0	6 mos.
\$750 per year		9 credits/terms, 12		2 courses per semester		Not stated		\$1,000 grad. or \$750 undergrad	
\$750 per year to be company money for degree program		9 credits/terms, 12		Payment at time of disbursement		Not stated		Must be part of job degree program	
		95%	95%	100%	100%	50%	50%	75%	75%
		85	85	100	100	50	50	75	75
		85	85	0	0	50	50	100%	Special
		85	85	0	0	50	50	100%	Special
		95%	95%			50%	50%	75%	75%
		85	85			0	0	0	0
		85	85			0	0	0	0
		85	85			0	0	0	0
N	N	Y	Y	Partial payment		N	N	N	N
Y	Y	Partial payment		Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	N	N	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate 100% 100% Graduate 100 100 Non-credit 0 0 Non-college 100 100

NON-JOB-RELATED Courses Undergraduate 100% 100% Graduate 100 100 Non-credit 100 100 Non-college 100 100

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

MIDDLE SOUTH SERVICES
New Orleans, LA

MILES LABORATORIES
Elkhart, IN

MILLIPORE CORP.
Bedford, MA

MINN. MINING & MFG.
St. Paul, MN

MINN. MUTUAL LIFE
St. Paul, MN

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
0	0		0	0		3 mos.	3 mos.		0	0		3 mos.	3 mos.	
Not stated			Not stated			2 courses/8 credits			Not stated			Based on stated limit		
Must be considered of value to the Co.			Not stated			Approved courses/8 credits			Must be part of a degree program			Not stated		
100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	
100	100		100	100		100	100		100	100		100	100	
0	0		100	100		100	100		0	0		100	100	
100	100		100	100		100	100		100	100		100	100	
			100%	100%		100%	100%		100%	100%		100%	100%	
			100	100		0	0		100	100		0	0	
			100	100		0	0		0	0		0	0	
			100	100		0	0		0	0		0	0	
N	N		N	N		N	N		Passing grade			N	N	
						Y	Y					Y	Y	
Y*	Y*		Y	Y					Y	Y				
N	N		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

* No interest loans available

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses

Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses

Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

MIRRO CORP.
Manitowoc, WI

MISSISSIPPI
CHEMICAL
Yazoo City, MS

MOBAY CHEMICAL
Pittsburgh, PA

MOBIL OIL CORP.
New York, NY

MOODIE MFG CO.
Racine, WI

M	S	M	S	M	S	M	S	M	S
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
0	0	3 mos.	3 mos.	0	0	0	0	0	0
	Not stated		Not stated		Not stated		Not stated		6 credits/yr
	Not eligible		Not stated		Not stated		Not stated		6 credits/yr
100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
100	100	100	100	100	100	100	100	100	100
100	100	0	0	100	100	100	100	0	0
100	100	0	0	100	100	0	0	0	0
0%	0%	100%	100%	100%	100%	100%	100%	100%	100%
0	0	100	100	100	100	100	100	100	100
0	0	0	0	0	0	100	100	0	0
0	0	0	0	0	0	0	0	0	0
N	N	Y	Y	Y	Y	N	N	100% for "A"; 80% for "C"; 50% passing grade	
				Y	Y	Y	Y		
Y	Y	Y	Y	Part on enroll				Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management¹, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

MOHAWK DATA SCIENCES
Parsippany, NJ

MONOGRAM INDUSTRIES
Santa Monica, CA

MOOG INC.
East Aurora, NY

MOORE MCCORMACK RESOURCES
Stamford, CT

MORGAN GUARANTY TRUST
New York, NY

M	S	M	S	M	S	M	S	M	S
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
0	0	12 mos.	12 mos.	0	0	12 mos.	12 mos.	6 mos.	6 mos.
								6 credits/1,000 for undergrad degrees; no limit grad. degrees	
								6 credits/1,000	
75%	75%	100%	100%	100%	100%	100%	100%	100%	100%
75	75	100	100	100	100	100	100	100	100
0	0	100	100	100	100	100	100	100	100
0	0	100	100	100	100	100	100	100	100
75%	75%	0%	0%	100%	100%	100%	100%	100%	100%
75	75	0	0	100	100	100	100	100	100
0	0	0	0	100	100	0	0	100*	100*
0	0	0	0	100	100	0	0	U	0
Y	Y	N	N	N	N	Passing grade		N	N
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	N	N	Y	Y	Y	Y	Y	Y

* Must be part of degree program

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

MORRISON-KNUDSEN CO.
Boise, ID

MORTON THIOKOL INC.
Chicago, IL

MOTOROLA INC.
Schaumburg, IL

MUNSINGWEAR INC.
Minneapolis, MN

MURPHY OIL CORP.
El Dorado, AR

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	12 mos.	12 mos.	12 mos.	3 mos.	3 mos.	3 mos.	0	0	0	6 mos.	6 mos.	6 mos.	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	2 courses/6 credits \$1,125 per yr.	2 courses/6 credits \$1,125 per yr.	2 courses/6 credits \$1,125 per yr.	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	6 courses/\$1,000	6 courses/\$1,000	6 courses/\$1,000
NON-JOB-RELATED courses?	Much more to complete advancement 2 courses/yr. \$562 per yr.	Much more to complete advancement 2 courses/yr. \$562 per yr.	Much more to complete advancement 2 courses/yr. \$562 per yr.	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	50%	50%	50%	100%	100%	100%
Graduate	100	100	100	100	100	100	100	100	100	50	50	50	100	100	100
Non-credit	100	100	100	100	100	100	100	100	100	50	50	50	100	100	100
Non-college	100	100	100	100	100	100	100	100	100	0	0	0	100	100	100
NON-JOB-RELATED Courses Undergraduate	50%	50%	50%	100%	100%	100%	0%	0%	0%	0%	0%	0%	100%	100%	100%
Graduate	50	50	50	100	100	100	0	0	0	0	0	0	100	100	100
Non-credit	50	50	50	100	100	100	0	0	0	0	0	0	Special app.	Special app.	Special app.
Non-college	50	50	50	100	100	100	0	0	0	0	0	0	Special app.	Special app.	Special app.
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	Y	N	N	N	N	N	N	N	N	N	N	N	N
WHEN does Company make payment?															
On enrollment										Y	Y	Y			
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y				Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

MUTUAL BENEFIT LIFE
Newark, NJ

MUTUAL LIFE INS NY
New York, NY

MUTUAL OF OMAHA
Omaha, NE

NABISCO Brands
Parsippany, NJ

NCR Corporation
Dayton, OH

M	S	M	S	M	S	M	S	M	S
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
6 mos.	6 mos.	0	0	0	0	3 mos.	3 mos.	0	0
Not applicable		\$1,500 per		2 courses		6-9 credits		Not applicable	
Degree must be job-related		\$1,500 per		2 courses		6-9 credits		Must be part of degree program	
100%	100%	75%	75%	75%	75%	100%	100%	100%	100%
100	100	75	75	75	75	100	100	100	100
0	0	0	0	0	0	0	0	0	0
0	0	0	0	75	75	0	0	0	0
0%	0%	75%	75%	75%	75%	100%	100%	100%	100%
0	0	75	75	75	75	100	100	100	100
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
Passing grade		N	N	N	N	N	N	"C" or better or "B" or better	
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

100% reimbursement for job-required courses.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

	NIBCO Inc. Elkhart, IN		NL Industries New York, NY		NALCO CHEMICAL Oak Brook, IL		NASHUA CORP. Nashua, NH		NATIONAL BANK OF NORTH AMERICA West Hempstead, NY	
	M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	
HOW MANY MONTHS of employment required for eligibility?	12 mos.	12 mos.	3 mos.	3 mos.	0	0	0	0	3 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:									3 courses/9 credits per sem.	
JOB-RELATED courses?	Not stated		Not stated		Not stated		Not stated		Limited to basic skills	
NON-JOB-RELATED courses?	Not stated		Not stated		Courses must be relating to the		Not stated			
Within these limits, what % of tuition does Company pay?										
JOB-RELATED Courses Undergraduate	75%	75%	100%	100%	100%	100%	100%	100%	100%	
Graduate	75	75	100	100	100	100	100	100	100	
Non-credit	75	75	0	0	100	100	100	100	0	
Non-college	75	75	0	0	100	100	0	0	0	
NON-JOB-RELATED Courses Undergraduate	75%	75%	100%	100%	100%	100%	0%	0%	100%	
Graduate	75	75	100	100	100	100	0	0	100	
Non-credit	0	0	0	0	100	100	0	0	0	
Non-college	0	0	0	0	100	100	0	0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	N	N	"C" or better 50% if lower		Passing grade		Y	
WHEN does Company make payment?										
On enrollment					Part on enroll					
On completion	Y	Y	Y	Y	Part on complet		Y	Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	

M = Management employees
S = Non-management, salaried
H = Hourly employees

	NATIONAL BANK OF DETROIT Detroit, MI		NATIONAL CITY BANK Cleveland, OH		NATIONAL DISTILLERS & CHEMICAL New York, NY		NATIONAL GYPSUM Dallas, TX		NATIONAL INTERGROUP Pittsburgh, PA	
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y			Y	Y
<i>HOW MANY MONTHS</i> of employ- ment required for eligibility?	12 mos.	12 mos.	0	0	12 mos.	12 mos.			12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:										
<i>JOB-RELATED</i> courses?	\$800 per year \$1,000 for grad level		Not stated		\$1,000 per year		Programs admin- istered locally by each div.		9 credits/year	
<i>NON-JOB-RELATED</i> courses?	\$800 per year \$1,000 for grad level		Must be job- related degree		\$1,000 per year				9 credits/year	
Within these limits, what % of tuition does Company pay?										
<i>JOB-RELATED</i> Courses										
Undergraduate	80%	80%	100%	100%	80%	80%			100%	100%
Graduate	80	80	100	100	85	85			100	100
Non-credit	80	80	Discretion	Discretion	85	85			100	100
Non-college	80	80	Discretion	Discretion	85	85			0	0
<i>NON-JOB-RELATED</i> Courses										
Undergraduate	80%	80%	100%	100%	80%	80%			100%	100%
Graduate	80	80	100	100	85	85			100	100
Non-credit	0	0			85	85			100	100
Non-college	0	0			85	85			0	0
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?	N	N	N	N	N	N			N	N
<i>WHEN</i> does Company make payment?										
On enrollment										
On completion	Y	Y	Y	Y	Y	Y			Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y			Y	Y

COMMENTS:

* Except MBA students

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses
Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses
Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

**NATIONAL
SEMICONDUCTOR**
Santa Clara, CA

**NATIONWIDE
INSURANCE**
Columbus, OH

**NEW ENGLAND
MUTUAL LIFE**
Boston, MA

NEW YORK TIMES
New York, NY

**NEWMONT MINING
CORP.**
New York, NY

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	0	0	6 mos.	6 mos.	6 mos.	6 mos.	6 mos.	6 mos.	Y	Y	Y
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	\$2,500 per yr	\$2,500 per yr	\$2,500 per yr	\$2,500 per yr	\$2,500 per yr	\$2,500 per yr	Under review	Under review	Under review	\$1,500 per yr	\$1,500 per yr	\$1,500 per yr	\$1,500 per yr	\$1,500 per yr	\$1,500 per yr
NON-JOB-RELATED courses?	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Under review	Under review	Under review	\$1,500 per yr must be degree	\$1,500 per yr must be degree	\$1,500 per yr must be degree	\$1,500 per yr must be degree	\$1,500 per yr must be degree	\$1,500 per yr must be degree
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses	100%	100%	100%	50%	50%	50%				100%	100%	100%	100%	100%	100%
Undergraduate	100	100	100	50	50	50				100	100	100	100	100	100
Graduate	100	100	100	50	50	50				100	100	100	100	100	100
Non-credit	100	100	100	100*	100*	100*				100	100	100	100	100	100
Non-college	100	100	100	100	100	100				100	100	100	100	100	100
NON-JOB-RELATED Courses	0%	0%	0%	50%	50%	50%				100%	100%	100%	0%	0%	0%
Undergraduate	0	0	0	50	50	50				100	100	100	0	0	0
Graduate	0	0	0	50	50	50				100	100	100	0	0	0
Non-credit	0	0	0	0	0	0				0	0	0	0	0	0
Non-college	0	0	0	0	0	0				0	0	0	0	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y	Y	N	N	N	Y	Y	Y	Passing grade	Passing grade	Passing grade	Passing grade	Passing grade	Passing grade
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

* Technical insurance courses

M = Management employees
S = Non-management, salaried
H = Hourly employees

NORDSON CORP.
Amherst, OH

NORTEX, INC.
Cranston, RI

**NORTH AMERICAN
PHILIPS**
New York, NY

**NORTHEAST
UTILITIES**
Hartford, CT

**NORTHERN STATES
POWER**
Minneapolis, MN

Which employees are *ELIGIBLE*
for tuition aid?

HOW MANY MONTHS of employ-
ment required for eligibility?

Is there a *LIMIT* on number
of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what
% of tuition does Company pay?

JOB-RELATED Courses Undergraduate 100% 100%
Graduate 100 100
Non-credit 0 0
Non-college 0 0

NON-JOB-RELATED Courses Undergraduate 100% 100%
Graduate 100 100
Non-credit 0 0
Non-college 0 0

Is reimbursement *CONTINGENT*
ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY*
to all Company divisions?

COMMENTS:

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
0	0	0	6 mos.	6 mos.	0	3 mos.	3 mos.	0	0	0	0	6 mos.	6 mos.	0
Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	6 credits	6 credits	6 credits	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
Not stated	Not stated	Not stated	Not stated	Not stated	Not stated	Must be part of a degree program	Must be part of a degree program	Must be part of a degree program	Not stated	Not stated	Not stated	Not stated	Not stated	Not stated
100%	100%	100%	100%	100%	100%	100%	100%	100%	75%	75%	75%	80%	80%	80%
100	100	100	100	100	100	100	100	100	75	75	75	80	80	80
0	0	0	0	0	0	100	100	100	0	0	0	80	80	80
0	0	0	0	0	0	100	100	100	75	75	75	80	80	80
100%	100%	100%	0%	0%	0%	100%	100%	100%	75%	75%	75%	0%	0%	0%
100	100	100	0	0	0	100	100	100	75	75	75	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	N	N	N	N	N	N	Y	Y	Y	Y	Y	Y

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses

Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses

Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment
 On completion

Does policy *APPLY GENERALLY* to all Company divisions?

**NORTHERN TRUST
 CO.
 Chicago, IL**

**NORTHROP
 CORPORATION
 Los Angeles, CA**

**NORTHWEST
 AIRLINES
 St. Paul, MN**

**NORTHWESTERN
 MUTUAL LIFE
 Milwaukee, WI**

**NORTHWESTERN
 NATIONAL LIFE
 Minneapolis, MN**

	M	S		M	S		M	S		M	S		M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		No plan			Y	Y		Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?	3 mos.	3 mos.		3 mos.	3 mos.					0	0			
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:														
<i>JOB-RELATED</i> courses?	Not stated			Not stated						Not stated			100% if regular management	
<i>NON-JOB-RELATED</i> courses?	Prior approval			Not eligible						Must be a degree program			100% payment if degree program	
Within these limits, what % of tuition does Company pay?														
<i>JOB-RELATED</i> Courses														
Undergraduate	100%	100%		100%	100%					100%	100%		75%	75%
Graduate	100	100		100	100					100	100		75	75
Non-credit	*	*		50	50					100	100		75	75
Non-college	*	*		0	0					100	100		75	75
<i>NON-JOB-RELATED</i> Courses														
Undergraduate	100%	100%		0%	0%					100%	100%		75%	75%
Graduate	100	100		0	0					100	100		75	75
Non-credit	*	*		0	0					0	0		0	0
Non-college	*	*		0	0					0	0		0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Contingent			Y						N	N		N	N
<i>WHEN</i> does Company make payment?														
On enrollment													If 100% payment	
On completion	Y			Y						Y	Y		If 75% payment	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y			Y						Y	Y		Y	Y

COMMENTS:

* May be reimbursed through other Co. programs.

* 50% if general relationship.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

**NORTHWESTERN
STEEL & WIRE
Sterling, IL**

**NORTON COMPANY
Worcester, MA**

**NOXELL CORP.
Cockeysville, MD**

**NUCOR
CORPORATION
Charlotte, NC**

**OAK INDUSTRIES
San Diego, CA**

M	S	M	S	M	S	M	S	M	S
	No pay	Y	Y	Y	Y	Y	Y	Y	Y
		6 mos.	6 mos.	0	0	0	0	0	0
		\$2,400 per year		10 credits per year		\$1,400 per year		Not stated	
		\$2,400 per year Must be part of program		Not eligible		\$1,400 per year		Not eligible	
				100%	100%	100%	100%	100%	100%
				100	100	100	100	100	100
				100	100	100	100	0	0
				100	100	100	100	0	0
				0%	0%	100%	100%	0%	0%
				0	0	100	100	0	0
				0	0	0	0	0	0
				0	0	0	0	0	0
		Passing grade		Y	Y	N	N		
				Y	Y				
		Y	Y			Y	Y	Y	Y
		Y	Y	Y	Y	Y	Y	Y	Y

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?
On enrollment
On completion

Does policy *APPLY GENERALLY* to all Company divisions?

**OCCIDENTAL
PETROLEUM**
Los Angeles, CA

**OCEAN SPRAY
CRANBERRIES**
Plymouth, MA

OGLEBAY NORTON
Cleveland, OH

OHIO EDISON
Akron, OH

**OSCAR MEYER
FOODS**
Madison, WI

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
0	0		0	0		0	0		6 mos.	6 mos.		6 mos.	6 mos.	
\$2,000 per			Not stated			\$1,000 per			Not stated			Not stated		
\$2,000 per			Not stated			\$1,000 per			Superior apt. required			Not stated		
100%	100%		100%	100%		75%	75%		90%	90%		100%	100%	
100	100		100	100		75	75		90	90		100	100	
100	100		100	100		0	0		70	70		100	100	
100	100		100	100		0	0		70	70		100	100	
100%	100%		100%	100%		75%	75%		90%	90%		50%	50%	
100	100		100	100		75	75		90	90		80	80	
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
Y	Y		N	N		N	N		Y	Y		N	N	
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

* Advance payment on request.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

OUTBOARD MARINE
Waukegan, IL

OWENS-CORNING
FIBERGLAS
Toledo, OH

OWENS-ILLINOIS INC
Toledo, OH

OZARK AIR LINES
St. Louis, MO

PABST BREWING CO.
Milwaukee, WI

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		0	0		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	2 courses/yr	2 courses/yr		Not stated	Not stated		Not stated	Not stated		Not stated	Not stated		\$1,000/year	\$1,000/year	
NON-JOB-RELATED courses?	Must be degree 2 courses/yr	Must be degree 2 courses/yr		Not eligible	Not eligible		Must be degree 2 courses/yr	Must be degree 2 courses/yr		Not eligible	Not eligible		\$1,000/yr*	\$1,000/yr*	
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		100%	100%	
Graduate	100	100		100	100		100	100		100	100		100	100	
Non-credit	100	100		0	0		0	0		0	0		100	100	
Non-college	100	100		0	0		100	100		0	0		100	100	
NON-JOB-RELATED Courses Undergraduate	100%	100%		0%	0%		100%	100%		0%	0%		100%	100%	
Graduate	100	100		0	0		100	100		0	0		100	100	
Non-credit	0	0		0	0		0	0		0	0		100	100	
Non-college	0	0		0	0		100	100		0	0		100	100	
Is reimbursement <i>CONTINGENT</i> ON GRADE received?	N	N		N	N		N	N		N	N		N	N	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

* Covered as training expense

* Limited to business or technical courses.

M = Management employees
S = Non-management, salaried
H = Hourly employees

		PACIFIC GAS & EL. San Francisco, CA		PACIFIC MUTUAL LIFE Newport Beach, CA		PACIFIC POWER & LIGHT Portland, OR		PACIFIC RESOURCES INC. Honolulu, HI		PAN AMERICAN AIRWAYS New York, NY	
		M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		0	0	6 mos.	6 mos.	0	0	3 mos.	3 mos.	12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:											
JOB-RELATED courses?		\$1,600/yr	\$250	\$1,000/yr; \$1,000 if employed 2 yrs		\$600 per yr		Not stated		Not stated	
NON-JOB-RELATED courses?		Not eligible		\$1,000/yr; \$1,000 if employed 2 yrs		Not eligible		Not stated		Not eligible	
Within these limits, what % of tuition does Company pay?											
JOB-RELATED Courses	Undergraduate	100%	90%	100%	100%	100%	100%	75%	75%	50%	90%
	Graduate	100	90	100	100	100	100	75	75	50	90
	Non-credit	100	90	100	100	0	0	75	75	0	0
	Non-college	100	90	100	100	0	0	75	75	50	90
NON-JOB-RELATED Courses	Undergraduate	0%	0%	50%	50%	0%	0%	50%	50%	0%	0%
	Graduate	0	0	50	50	0	0	50	50	0	0
	Non-credit	0	0	50	50	0	0	50	50	0	0
	Non-college	0	0	50	50	0	0	50	50	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?				N	N	Y	Y	N	N	Y	Y
WHEN does Company make payment?											
On enrollment						Y	Y				
On completion		Y	Y	Y	Y			Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

		PANHANDLE EASTERN PIPE LINE Kansas City, MO		PANTASOTE INC. Greenwich, CT		PANTRY PRIDE INC. Ft. Lauderdale, FL		PARKER HANNIFIN Cleveland, OH		PARSONS CORPORATION Pasadena, CA	
		M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		0	0	12 mos.	12 mos.	12 mos.	12 mos.	0	0	3 mos.	3 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:											
JOB-RELATED courses?			Not stated		Not stated		\$200/sem. and \$400/sem. grad.		Not stated		\$1,500 per yr.
NON-JOB-RELATED courses?			Not stated		Not stated		Not eligible		Not eligible		Not eligible
Within these limits, what % of tuition does Company pay?											
JOB-RELATED Courses	Undergraduate	75%	75%	100%	100%	100%	100%	100%	100%	75%	75%
	Graduate	75	75	100	100	100	100	100	100	75	75
	Non-credit	75	75	100	100	100	100	100	100	0	0
	Non-college	75	75	100	100	0	0	100	100	75	75
NON-JOB-RELATED Courses	Undergraduate	75%	75%	100%	100%	0%	0%	0%	0%	0%	0%
	Graduate	75	75	100	100	0	0	0	0	0	0
	Non-credit	0	0	0	0	0	0	0	0	0	0
	Non-college	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?		N	N	Passing grade	Passing grade	N	N	Y	Y	Y or better	Y or better
WHEN does Company make payment?											
On enrollment				Y	Y	Part on enroll	Part on enroll				
On completion		Y	Y			Part on comp	Part on comp	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

**PEABODY
INTERNAT'L
Stamford, CA**

**PENN CENTRAL
CORP.
New York, NY**

**PENNEY (J.C.) CO.
New York, NY**

**PENNZOIL COMPANY
Houston, TX**

**PEPSICO INC.
Purchase, NY**

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y		Y	Y		No plan			Y	Y		Y	Y	
12 mos.	12 mos.		0	0					0	0		0	0	
	Not stated		6 courses/yr.						\$1,000/yr. undergrad; \$1,750/yr. grad.					
	Not stated		6 courses/yr.						\$1,000/yr. undergrad; \$1,750/yr. grad.					
100%	100%		100%	100%					100%	100%		100%	100%	
100	100		100	100					100	100		100	100	
100	100		100	100					0	0		100	100	
100	100		100	100					100	100		0	0	
100%	100%		100%	100%					100%	100%		100%	100%	
100	100		100	100					100	100		100	100	
100	100		0	0					0	0		0	0	
0	0		0	0					0	0		0	0	
Y	Y		Y	Y					N	N		N	N	
Y	Y		Y	Y					Y	Y		Y	Y	
Y	Y		N	N					Y	Y		N	N	

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

COMMENTS:

PERKIN-ELMER
CORP.
Norwalk, CT

PFIZER INC.
New York, NY

PHOENIX MUTUAL
LIFE
Hartford, CT

PHILADELPHIA ELEC.
Philadelphia, PA

PHILADELPHIA NAT'L
BANK
Philadelphia, PA

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		6 mos.	6 mos.		0*	0*		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	3 courses/12 credits			Not stated			\$1,000 per yr.			Not stated			6 courses/12 credits		
NON-JOB-RELATED courses?	Not stated			Not stated			Must be pre-degree program			Not stated			6 courses/12 credits		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	75%	75%		100%	100%		100%	100%		100%	100%		75%*	75%*	
Graduate	75	75		100	100		100	100		100	100		75	75	
Non-credit	75	75		0	0		100	100		0	0		0	0	
Non-college	75	75		100	100		100	100		0	0		0	0	
NON-JOB-RELATED Courses Undergraduate	0%	0%		100%	100%		100%	100%		100%	100%		75%	75%	
Graduate	0	0		100	100		100	100		100	100		75	75	
Non-credit	0	0		0	0		0	0		0	0		0	0	
Non-college	0	0		100	100		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?				Y	Y		Y	Y		N	N		N	N	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y					Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

* 6 mos. for cash advance

* Bus. admin. only

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

PHILIP MORRIS INC.
 New York, NY

PHILIPS INDUSTRIES
 Dayton, OH

PHILLIPS PETROLEUM
 Bartlesville, OK

PIEDMONT AVIATION
 Winston-Salem, NC

PILLSBURY CO.
 Minneapolis, MN

	M	S		M	S		M	S		M	S		M	S	
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employment required for eligibility?	3 mos.	3 mos.		6 mos.	6 mos.		0	0		12 mos.	12 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	\$750 limit for non-degree courses			\$1,000 per year			27 credits per year			\$500 undergraduate \$300 graduate			Not stated		
<i>NON-JOB-RELATED</i> courses?	\$750 limit for non-degree courses			\$1,000 per year			Must be per degree program			\$500 undergraduate \$300 graduate			Must be career-related		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	100%	100%		100%	100%		100%	100%		85%	85%		100%	100%	
Graduate	100	100		100	100		100	100		85	85		100	100	
Non-credit	100	100		100	100		100	100		85	85		100	100	
Non-college	100	100		100	100		100	100		85	85		100	100	
<i>NON-JOB-RELATED</i> Courses Undergraduate	100%	100%		100%	100%		100%	100%		85%	85%		100%	100%	
Graduate	100	100		100	100		100	100		85	85		100	100	
Non-credit				100	100		0	0		0	0		100	100	
Non-college				100	100		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	"C" or better			N	N		Passing grade			Y	Y		N	N	
<i>WHEN</i> does Company make payment?															
On enrollment	Part on enrollment			Y	Y								Cash advance		
On completion	Part on completion			Y	Y		Y	Y		Y	Y		reimbursement		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?				Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate 100% 100% Graduate 100 100 Non-credit 0 0 Non-college 0 0

NON-JOB-RELATED Courses Undergraduate 0% 0% Graduate 0 0 Non-credit 0 0 Non-college 0 0

Is reimbursement *CONTINGENT ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

PITTSBURGH NAT'L
BANK
Pittsburgh, PA

POLAROID CORP.
Cambridge, MA

PORTEC INC.
Oak Brook, IL

POTLATCH CORP.
San Francisco, CA

POTOMAC ELEC.
POWER
Washington, DC

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		12 mos.	12 mos.		0	0		12 mos.	12 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	Not stated			Not stated			Not stated			\$750 per yr.			Not stated		
NON-JOB-RELATED courses?	Not stated			Not stated			Not stated			\$750 per yr.			Must be earned		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	100%	100%		100%	100%		100%	100%		75%	75%		85%	85%	
Graduate	100	100		100	100		100	100		75	75		85	85	
Non-credit	0	0		100	100		100	100		75*	75*		85	85	
Non-college	0	0		100	100		100	100		75*	75*		85	85	
NON-JOB-RELATED Courses Undergraduate	0%	0%		100%	100%		100%	100%		75%	75%		85%	85%	
Graduate	0	0		100	100		100	100		75	75		85	85	
Non-credit	0	0		0	0		0	0		0	0		85	85	
Non-college	0	0		0	0		0	0		0	0		85	85	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y		Y	Y		N	N		Passing grade			C or better		
WHEN does Company make payment?															
On enrollment	Y	Y		Y	Y								Y	Y	
On completion							Y	Y		Y	Y				
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

* Requires supervisor approval

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

PRATT & LAMBERT
Buffalo, NY

PRENTICE-HALL
Englewood Cliffs, NJ

PRIME COMPUTER
Natick, MA

PROCTER & GAMBLE
Cincinnati, OH

PROVIDENT LIFE & ACCIDENT
Chattanooga, TN

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y		Y	Y		Y	Y		Y	Y				No plan
6 mos.	6 mos.		0	0		0	0		6 mos.	6 mos.				
12 credits per yr.			12 credits/yr.			Not stated			6 credits/\$1,200					
12 credits; no degree-related limit						Not eligible			6 credits/\$1,200					
			100%	100%		100%	100%		100%	100%				
			100	100		100	100		100	100				
			100	100		100	100		0	0				
			100	100		100	100		100	100				
			100%	100%		0%	0%		100%	100%				
			MBA or LL.M.			0	0		100	100				
			0	0		0	0		0	0				
			0	0		0	0		0	0				
Y	Y		N	N		N	N		N	N				
			Y	Y										
Y	Y					Y	Y		Y	Y				
Y	Y		Y	Y		Y	Y		Y	Y				

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

PRUDENTIAL
INSURANCE
Newark, NJ

PRUDENTIAL-BACHE
SECURITIES
New York, NY

PUBLIC SERVICE
ELEC. & GAS
Newark, NJ

PUBLIC SERVICE
OF INDIANA
Plainfield, IN

QUAKER STATE OIL
Oil City, PA

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	3 mos.	3 mos.	3 mos.	0	0	0	0 mos.	0 mos.	0 mos.	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	\$3,000 per yr.			\$750 semester	\$1,000 per		Not stated			Not stated			\$500 per yr.		
NON-JOB-RELATED courses?				\$750 semester	per yr. for 10 programs		Not stated			Not stated			Not stated		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	90%	90%		100%	100%		40-70%	40-70%		75%	75%		100%	100%	
Graduate	90	90		100	100		100	100		75	75		100	100	
Non-credit	90	90		0	0		0	0		75	75		100	100	
Non-college	High school or below			0	0		0	0		75	75		100	100	
NON-JOB-RELATED Courses Undergraduate	90%	90%		100%	100%		40-70%	40-70%		0%	0%		0%	0%	
Graduate	90	90		100	100		100	100		0	0		0	0	
Non-credit	0	0		0	0		0	0		0	0		0	0	
Non-college	0	0		0	0		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Pending pr.			Pending pr.			N	N		N	N		N	N	
WHEN does Company make payment?															
On enrollment	Part on enroll														
On completion	Part on comp			Y	Y					Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

* Non-union

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?
 On enrollment
 On completion

Does policy *APPLY GENERALLY* to all Company divisions?

RCA Corporation
 Cherry Hill, NJ

RTE Corporation
 Waukesha, WI

RANIER BANCORP.
 Seattle, WA

RAUSBURG CORP.
 Indianapolis, IN

RAYCHEM CORP.
 Menlo Park, CA

	M	S		M	S		M	S		M	S		M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0		6 mos.	6 mos.		12 mos.	12 mos.		0	0		0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:														
<i>JOB-RELATED</i> courses?	\$2,000/yr. limit	\$3,000/yr. limit		\$1,000 for undergrad	unlimited for grad		\$250 per quarter			Not stated			Not stated	
<i>NON-JOB-RELATED</i> courses?	Not eligible			Not eligible			Not eligible			Not stated			Not stated	
Within these limits, what % of tuition does Company pay?														
<i>JOB-RELATED</i> Courses Undergraduate	90%	90%		100%	100%		100%	100%		100%	100%		100%	100%
Graduate	90	90		100	100		100	100		100	100		100	100
Non-credit	90	90		100	100		0	0		0	0		0	0
Non-college	90	90		100	100		100	100		0	0		0	0
<i>NON-JOB-RELATED</i> Courses Undergraduate	0%	0%		0%	0%		0%	0%		100%	100%		100%	100%
Graduate	0	0		0	0		0	0		100	100		100	100
Non-credit	0	0		0	0		0	0		0	0		0	0
Non-college	0	0		0	0		0	0		0	0		0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?														
	Passing grade			100% for "A"	80% for "C"		"C" or better			100% for "A"; 75% for "B"; 50% for "C"			100% for "A" or "B"; 80% for "C"; 50% for "D"	
<i>WHEN</i> does Company make payment?														
On enrollment														
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

		RAYTHEON COMPANY Lexington, MA		REEVES BROS. INC. Spartanburg, SC		RESEARCH COTTRELL Somerville, NJ		REXHAM CORPORATION Charlotte, NC		REYNOLDS & REYNOLDS Dayton, OH	
		M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		0	0	6 mos.	6 mos.	6 mos.	6 mos.	0	0	6 mos.	6 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:											
JOB-RELATED courses?		\$2,400/yr.; 2 courses/sem.		If course requires the co. it will pay		\$1,750/yr. if 3- degree program		\$500 per yr.		\$800 per yr.	
NON-JOB-RELATED courses?		\$2,400/yr.; 2 courses/sem. Degree must be job-related		See state		Must be part of program, \$1,750		Not eligible			
Within these limits, what % of tuition does Company pay?											
JOB-RELATED Courses	Undergraduate	100%	100%	50%	50%	100%	100%	75%	75%	100%	100%
	Graduate	100	100	50	50	100	100	100	100	50	50
	Non-credit	100	100	50	50	100	100	0	0	0	0
	Non-college	100	100	50	50	100	100	0	0	0	0
NON-JOB-RELATED Courses	Undergraduate	100%	100%	50%	50%	100%	100%	0%	0%	50%	50%
	Graduate	100	100	50	50	100	100	0	0	0	0
	Non-credit	0	0	0	0	0	0	0	0	0	0
	Non-college	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?		"C" or better and "B" or better grade		N	N	"C" or better and "B" or better grade		Y	Y	Y	Y
WHEN does Company make payment?											
On enrollment				Y	Y			Y	Y	Y	Y
On completion		Y	Y			Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y		

COMMENTS:

* Limited to technical courses

* 21 credits undergrad,
15 credits graduate

* Accredited night or
vocational school
-- G.E.D.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate 100% 100%
 Graduate 100 100
 Non-credit 100 100
 Non-college 100 100

NON-JOB-RELATED Courses Undergraduate 100% 100%
 Graduate 100 100
 Non-credit 0 0
 Non-college 0 0

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

REYNOLDS (R.J.) INDUSTRIES
 Winston-Salem, NC

REYNOLDS METALS
 Richmond VA

RICHARDSON-VICKS
 Wilton, CT

ROBBINS & MYERS
 Dayton, OH

RCBINS (A.H.)
 Richmond, VA

	M	S		M	S		M	S		M	S		M	S	
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		No plan			Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0					0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?		Not stated					18 credits/yr						Not stated		
<i>NON-JOB-RELATED</i> courses?		Not stated					18 credits/yr						Must be part degree program		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	100%	100%					100%	100%		75%	75%		90%	90%	
Graduate	100	100					100	100		75	75		90	90	
Non-credit	100	100					100	100		75	75		90	90	
Non-college	100	100					100	100		75	75		90	90	
<i>NON-JOB-RELATED</i> Courses Undergraduate	100%	100%					100%	100%		75%	75%		90%	90%	
Graduate	100	100					100	100		75	75		90	90	
Non-credit	0	0					0	0		0	0		0	0	
Non-college	0	0					0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?		Passing grade					N	N		N	N		Y	Y	
WHEN does Company make payment?															
On enrollment							Part on enrollment								
On completion	Y	Y					Part on completion			Y	Y		Y*	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y					Y	Y		Y	Y		Y	Y	

COMMENTS:

* Loans available through payroll deduction plan.

M = Management employees
S = Non-management, salaried
H = Hourly employees

		ROCHESTER & PITTSBURGH COAL Indiana, PA		ROCKWELL INTERNATIONAL Pittsburgh, PA		ROHM AND HAAS Philadelphia, PA		ROHR INDUSTRIES Chula Vista, CA		ROLM CORPORATION Santa Clara, CA	
		M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employ- ment required for eligibility?		36 mos.	36 mos.	6 mos.	6 mos.	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:											
JOB-RELATED courses?		1 course per yr.		9 credits per yr.				\$1,500 per yr.		\$2,500 per yr.	
NON-JOB-RELATED courses?		Not eligible		Not eligible		Not eligible		Prior approval req.		\$100 per yr.	
Within these limits, what % of tuition does Company pay?											
JOB-RELATED Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Graduate	100	100	100	100	100	100	100	100	100	100
	Non-credit	100	100	100	100	0	0	100	100	100	100
	Non-college	100	100	100	100	100	100	100	100	100	100
NON-JOB-RELATED Courses	Undergraduate	0%	0%	0%	0%	0%	0%	100%	100%	50%	50%
	Graduate	0	0	0	0	0	0	100	100	50	50
	Non-credit	0	0	0	0	0	0	100	100	50	50
	Non-college	0	0	0	0	0	0	100	100	50	50
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?		N	N	N	N	N	N	N	N	N	N
WHEN does Company make payment?											
On enrollment											
On completion		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE*
for tuition aid?

HOW MANY MONTHS of employ-
ment required for eligibility?

Is there a *LIMIT* on number
of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what
% of tuition does Company pay?

JOB-RELATED Undergraduate
Graduate
Courses Non-credit
Non-college

NON-JOB-RELATED Undergraduate
Graduate
Courses Non-credit
Non-college

Is reimbursement *CONTINGENT*
ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY*
to all Company divisions?

RUBBERMAID INC.
Wooster, OH

RYDER SYSTEM INC.
Miami, FL

SCM Corporation
New York, NY

SCOA Industries
Columbus, OH

**SAFEGUARD
BUSINESS SYSTEMS**
Ft. Washington, PA

	M	S		M	S		M	S		M	S		M	S	
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employ- ment required for eligibility?	0	0		0	0		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			30 credits per			\$2,000 per year			\$1,000 per year			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not stated			30 credits per			\$2,000 per year			Not stated			Not eligible		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Undergraduate	100%	100%		75%	75%		100%	100%		100%	100%		100%	100%	
Graduate	100	100		75	75		100	100		100	100		100	100	
Courses Non-credit	100	100		75	75		0	0		100	100		100	100	
Non-college	100	100		75	75		0	0		100	100		100	100	
<i>NON-JOB-RELATED</i> Undergraduate	100%	100%		75%	75%		100%	100%		100%	100%		0%	0%	
Graduate	100	100		75	75		100	100		100	100		0	0	
Courses Non-credit	100	100		75	75		0	0		100	100		0	0	
Non-college	100	100		75	75		0	0		100	100		0	0	
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?	Y	Y		N	N		Y	Y		N	N		100% for "A", 75% 50% for "C"		
<i>WHEN</i> does Company make payment?															
On enrollment							Y	Y							
On completion	Y	Y		Y	Y					Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		N	N		Y	Y		Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

			SANDERS ASSOCIATES Nashua, NH			SANTA FE INDUSTRIES Chicago, IL			SCHERING-PLOUGH Kenilworth, NJ			SCOTT PAPER CO. Philadelphia, PA			SEAFIRST CORPORATION Seattle, WA		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?			3 mos.	3 mos.	3 mos.	12 mos.	12 mos.	12 mos.	3 mos.	3 mos.	3 mos.	0	0	0	24 mos.	24 mos.	24 mos.
Is there a <i>LIMIT</i> or number of courses/credits or \$'s for:																	
JOB-RELATED courses?				Not stated			\$2,000 per year			24 credits per year			2 courses/semester; prior approval required			Not stated	
NON-JOB-RELATED courses?				Not eligible			Not stated			24 credits per year			2 courses/semester; prior approval required			Not eligible	
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	50%	50%	
	Graduate		100	100	100	100	100	100	100	100	100	100	100	100	50	50	
	Non-credit		0	0	0	100	100	100	100	100	100	100	100	100	50	50	
	Non-college		0	0	0	100	100	100	100	100	100	100	100	100	100	100	100%
NON-JOB-RELATED Courses	Undergraduate		0%	0%	0%	50%	50%	100%	100%	100%	100%	100%	100%	100%	0%	0%	
	Graduate		0	0	0	100	100	100	100	100	100	100	100	100	0	0	
	Non-credit		0	0	0	50	50	100	100	100	100	100	100	100	0	0	
	Non-college		0	0	0	50	50	100	100	100	100	100	100	100	0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?				Passing grade			"C" or better		Y	Y	Y		Passing grade			"C" or better undergrad; "B" or better grad.	
WHEN does Company make payment?																	
On enrollment			Y	Y	Y												
On completion						Y	Y		Y	Y	Y	Y	Y	Y	Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y	Y	N	N		Y	Y	Y	Y	Y	Y	Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

	SEALASKA CORP. Juneau, AK			SEALED POWER CORP. Muskegon, MI			SEARS, ROEBUCK Chicago, IL			SECURITY PACIFIC NATIONAL BANK Los Angeles, CA			SERVICE MERCHANDISE Nashville, TN		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		No plan			Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?				0	0					3 mos.	3 mos.		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			\$1,000 per year						\$2,000 per year			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not eligible			Not eligible						\$2,000 per year			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%					100%	100%		50%	50%	
Graduate	100	100		100	100					100	100		50	50	
Non-credit	100	100		100	100					0	0		50	50	
Non-college	100	100		100	100					0	0		50	50	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	0%	0%		0%	0%					100%	100%		50%	50%	
Graduate	0	0		0	0					100	100		50	50	
Non-credit	0	0		0	0					0	0		50	50	
Non-college	0	0		0	0					0	0		50	50	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y		N	N					N	N		N	N	
WHEN does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y					Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y					Y	Y		Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

			SHAKLEE CORP. San Francisco, CA			SHELL OIL CO. Houston, TX			SHERWIN WILLIAMS Cleveland, OH			SIGNAL COMPANIES La Jolla, CA			SIGNODE CORP. Glenview, IL		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?			6 mos.	6 mos.		0	0		0	6 mos.		0	0		12 mos.	12 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
JOB-RELATED courses?				Not stated					9 credits/term			\$1,200 per year			4 courses per year		
NON-JOB-RELATED courses?				Not stated					Not stated			Not eligible			4 courses per year		
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate		100%*	100%*		100%	100%		100%	100%		80%	80%		100%	100%	
	Graduate		100*	100*		100	100		100	100		80	80		100	100	
	Non-credit		0	0		0	0		100	100		80	80		100	100	
	Non-college		0	0		100	100		100	100		80	80		100	100	
NON-JOB-RELATED Courses	Undergraduate		50%	50%		100%	100%		100%	100%		0%	0%		100%	100%	
	Graduate		50	50		100	100		100	100		0	0		100	100	
	Non-credit		0	0		0	0		0	0		0	0		0	0	
	Non-college		0	0		0	0		0	0		0	0		0	0	
Is reimbursement <i>CONTINGENT ON GRADE</i> received?			Y	Y		N	N		Y	Y		Passing grade			Y	Y	
WHEN does Company make payment?																	
On enrollment									Part on enrollment								
On completion			Y	Y		Y	Y		Part on completion			Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

* 50% at private schools.

M = Management employees
S = Non-management, salaried
H = Hourly employees

		SINGER COMPANY Stamford, CT			SMITH (A.O.) CORP. Milwaukee, WI			SMITH INTERNAT'L Newport Beach, CA			SNAP-ON TOOLS Kenosha, WI			SONOCO PRODUCTS Hartsville, SC		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		0	0	0	0	0	0	0	0	0	0	0	0	6 mos.	6 mos.	6 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
JOB-RELATED courses?			Not stated			Not stated			Not stated			Not stated		\$2,400 per year		
NON-JOB-RELATED courses?			Not stated			Not eligible			Not stated			Not eligible		\$2,400 per year		
Within these limits, what % of tuition does Company pay?																
JOB-RELATED Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	75%	75%	75%
	Graduate	100	100	100	100	100	100	100	100	100	100	100	100	75	75	75
	Non-credit	100	100	100	0	0	0	0	0	0	100	100	100	75	75	75
	Non-college	100	100	100	0	0	0	0	0	0	100	100	100	100	100	100
NON-JOB-RELATED Courses	Undergraduate	100%	100%	100%	0%	0%	0%	75%	75%	75%	0%	0%	0%	75%	75%	75%
	Graduate	100	100	100	0	0	0	0	0	0	0	0	0	75	75	75
	Non-credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Non-college	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?			Passing grade		N	N	N	N	N	N	N	N	N	N	N	N
WHEN does Company make payment?																
On enrollment																
On completion		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

267

M = Management employees
S = Non-management, salaried
H = Hourly employees

		SOUTHEAST BANK Miami, FL		SO. CALIF. EDISON Rosemead, CA		SO. CALIF. GAS CO. Los Angeles, CA		SO. NATURAL GAS Birmingham, AL		SOUTHERN PACIFIC San Francisco, CA	
		M	S	M	S	M	S	M	S	M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		3 mos.	3 mos.	6 mos.	6 mos.	0	0	0	0	24 mos.	24 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:											
JOB-RELATED courses?		6 credits/sem		Not stated		Not stated		Not stated		Not stated	
NON-JOB-RELATED courses?		6 credits/sem		Not eligible		Not stated		Not eligible		Not stated	
Within these limits, what % of tuition does Company pay?											
JOB-RELATED Courses	Undergraduate	100%	100%	100%	100%	75%	75%	75%	75%	100%	100%
	Graduate	100	100	100	100	75	75	75	75	100	100
	Non-credit	100	100	100	100	75	75	75	75	100	100
	Non-college	100	100	100	100	75	75	75	75	100	100
NON-JOB-RELATED Courses	Undergraduate	100%	100%	0%	0%	75%	75%	0%	0%	100%	100%
	Graduate	100	100	0	0	75	75	0	0	100	100
	Non-credit	0	0	0	0	0	0	0	0	0	0
	Non-college	0	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?		N	N	Y	Y	"C" or better		N	N	N	N
WHEN does Company make payment?											
On enrollment											
On completion		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	N	N	Y	Y

COMMENTS:

268

269

M = Management employees
S = Non-management, salaried
H = Hourly employees

			SOUTHLAND CORP. Dallas, TX			SOUTHWEST FOREST Phoenix, AZ			SPERRY CORP. New York, NY			SPRINGS INDUSTRIES Lancaster, SC			SQUARE D COMPANY Palatine, IL		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?			12 mos.	12 mos.		12 mos.	12 mos.		0	0		0*	0*		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:									2 courses/7 credits								
JOB-RELATED courses?				Not stated			Not stated		3 courses/9 credits			12 credits per year				\$700 per year	
NON-JOB-RELATED courses?				Not stated			Not stated		Must be company program			Must be job-related degree, 12 credits per year				\$700 per year	
Within these limits, what % of tuition does Company pay?																	
JOB-RELATED Courses	Undergraduate		80%	80%		50%	50%		100%	100%		75%	75%		100%	100%	
	Graduate		80	80		50	50		100	100		75	75		100	100	
	Non-credit		80	80		50	50		100	100		75	75		100	100	
	Non-college		80	80		50	50		100	100		75	75		100	100	
NON-JOB-RELATED Courses	Undergraduate		80%	80%		50%	50%		100%	100%		75%	75%		100%	100%	
	Graduate		80	80		50	50		100	100		75	75		100	100	
	Non-credit		80	80		50	50		0	0		75	75		0	0	
	Non-college		80	80		50	50		0	0		75	75		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?			Y	Y		Y	Y		N	N		Y	Y			"C" or better	
WHEN does Company make payment?																	
On enrollment																	
On completion			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

* 5 years for non-job-related courses.

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* *ON GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

**ST. PAUL
 COMPANIES
 St. Paul, MN**

**STANADYNE
 Windsor, CT**

**STAND. COMMERCIAL
 TOBACCO
 Wilson, NC**

**STAND. OIL OF
 CALIF.
 San Francisco, CA**

**STAND. OIL OF OHIO
 Cleveland, OH**

M	S	M	S	M	S	M	S	M	S
Y	Y	Y	Y	No Plan		Y	Y	Y	Y
0	0	6 mos.	6 mos.			0	0	0	0
2 courses/5 cr.			Not stated				Not stated		10 hours per sem.
	per year								
			Not eligible				Not stated		Not stated
	Not stated								
100%	100%	100%	100%			75%	75%	75%	75%
100	100	100	100			75	75	75	75
0	0	100	100			75	75	75	75
0	0	100	100			0	0	75	75
100%	100%	0%	0%			75%	75%	75%	75%
100	100	0	0			75	75	75	75
0	0	0	0			75	75	0	0
0	0	0	0			0	0	0	0
N	N	100% for "A" and 80% for "B"				Y	Y	N	N
Y	Y	Y	Y			Y	Y	Y	Y
Y	Y	Y	Y			Y	Y	Y	Y

COMMENTS:

Non-credit, non-college
 courses dep't. budgets

M = Management employees
S = Non-management, salaried
H = Hourly employees

		STAND. OIL OF INDIANA Chicago, IL			STANLEY WORKS New Britain, CT			STATE FARM INSUR. Bloomington, IL			STATE MUTUAL LIFE Worcester, MA			STAUFFER CHEMICAL Westport, CT		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employ- ment required for eligibility?		0	0	0	12 mos.	12 mos.	12 mos.	24 mos.	24 mos.	24 mos.	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
JOB-RELATED courses?		Not stated			Not stated			Not stated			Not stated			Not stated		
NON-JOB-RELATED courses?		Not stated			Not stated			Not stated			Must be related to career development			Not stated		
Within these limits, what % of tuition does Company pay?																
JOB-RELATED Courses	Undergraduate	75%	75%	75%	75%	75%	75%	100%	100%	100%	50%	50%	50%	100%	100%	
	Graduate	75	75	75	75	75	75	100	100	100	50	50	50	100	100	
	Non-credit	75	75	75	0	0	0	100	100	100	0	0	0	100	100	
	Non-college	75	75	75	0	0	0	100	100	100	0	0	0	0	0	
NON-JOB-RELATED Courses	Undergraduate	75%	75%	75%	75%	75%	75%	100%	100%	100%	50%	50%	50%	100%	100%	
	Graduate	75	75	75	75	75	75	100	100	100	50	50	50	100	100	
	Non-credit	75	75	75	0	0	0	0	0	0	0	0	0	0	0	
	Non-college	75	75	75	0	0	0	0	0	0	0	0	0	0	0	
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?		Passing grade			N	N	N	Y	Y	Y	N	N	N	N	N	
WHEN does Company make payment?																
On enrollment														Part on enrollment		
On completion		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Part on completion		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

	STEIGER TRACTOR Fargo, ND			STEPAN CHEMICAL Northfield, IL			STERLING DRUG INC. New York, NY			STOKELY-VAN CAMP Indianapolis, IN			STOP & SHOP Boston, MA		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y		Y	Y	N	Y	Y	N	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	0		0	0		0	0		12 mos.	12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	Not stated			2 courses/6 credits per year			2 courses per year			2 courses/yr			4-6 courses per year		
NON-JOB-RELATED courses?	Not stated			Not eligible			2 credits per year			2 courses/yr			4-6 courses per year		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses															
Undergraduate	100%	100%	100%	100%	100%		100%	100%		50%	50%		50%	50%	50%
Graduate	100	100	100	100	100		100	100		50	50		50	50	50
Non-credit	100	100	100	100	100		100	100		0	0		0	0	0
Non-college	100	100	100	100	100		100	100		50	50		0	0	0
NON-JOB-RELATED Courses															
Undergraduate	100%	100%	100%	0%	0%		100%	100%		50%	50%		50%	50%	50%
Graduate	100	100	100	0	0		100	100		50	50		50	50	50
Non-credit	100	100	100	0	0		100	100		0	0		0	0	0
Non-college	100	100	100	0	0		100	100		50	50		0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	Y	Y	Y	Y	Y		Y	Y		N	N		N	N	N
WHEN does Company make payment?															
On enrollment				Part on enrollment			Part on enrollment								
On completion	Y	Y	Y	Part on completion			Part on completion			Y	Y		Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y	Y	Y	Y		Y	Y		Y	Y		Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

		STRIDE RITE CORP. Cambridge, MA			STROH BREWERY Detroit, MI			SUN COMPANY INC. Radnor, PA			SUNDSTRAND CORP. Rockford, IL			SUPERMARKETS GENERAL Woodbridge, NJ		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y					Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		3 mos.	3 mos.					0	0	0	0	0	0	12 mos.	12 mos.	12 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
JOB-RELATED courses?		Not stated						Not stated			Not stated			\$500 undergrad; \$1,000 graduate		
NON-JOB-RELATED courses?		Not stated			Not eligible			Not stated			Not stated			Not eligible		
Within these limits, what % of tuition does Company pay?																
JOB-RELATED Courses	Undergraduate	80%	80%		Plans differ at Stroh, Schaeff and Schaeff employees			90%	90%	90%	100%	100%	100%	100%	100%	100%
	Graduate	80	80					90	90	90	100	100	100	100	100	100
	Non-credit	0	0					90	90	90	100	100	100	100	100	100
	Non-college	80	80					90	90	90	0	0	0	100	100	100
NON-JOB-RELATED Courses	Undergraduate	80%	80%					90%	90%	90%	100%	100%	100%	0%	0%	0%
	Graduate	80	80					90	90	90	100	100	100	0	0	0
	Non-credit	0	0					90	90	90	0	0	0	0	0	0
	Non-college	80	80					90	90	90	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?		N	N		N	N		N	N	N	"C" or better			N	N	N
WHEN does Company make payment?																
On enrollment																
On completion		Y	Y		Y	Y		Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y					Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

		SWIFT & COMPANY Oak Brook, IL			SWIFT INDEPENDENT PACKING CO. Chicago, IL			SYBRON CORPORATION Rochester, NY			TIAA-CREF New York, NY			TRACOR Incorporated Austin, TX		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y		Y	Y		Y	Y	Y	Y	Y		Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		12 mos.	12 mos.		12 mos.	12 mos.		0	0	0	0	0		0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
JOB-RELATED courses?		Not stated			4 courses/year			Not stated			Not stated			12 credits/year		
NON-JOB-RELATED courses?		Not eligible			4 courses/year			Not stated			Not stated			Must be co-requisite 12 credits/yr.		
Within these limits, what % of tuition does Company pay?																
JOB-RELATED Courses	Undergraduate	75%	75%		75%	75%		100%	100%	100%	100%	100%		100%	100%	100%
	Graduate	75	75		75	75		100	100	100	100	100		100	100	100
	Non-credit	75	75		0	0		100	100	100	100	100		100	100	100
	Non-college	100*	100*		0	0		100	100	100	100	100		100	100	100
NON-JOB-RELATED Courses	Undergraduate	0%	0%		75%	75%		100%	100%	100%	100%	100%		100%	100%	100%
	Graduate	0	0		75	75		100	100	100	100	100		100	100	100
	Non-credit	0	0		0	0		0	0	0	0	0		100	100	100
	Non-college	0	0		0	0		0	0	0	0	0		100	100	100
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?		Passing grade			Y	Y		N	N	N	Passing grade			"C" or better		
WHEN does Company make payment?																
On enrollment					Y	Y					Part on enrollment					
On completion		Y	Y					Y	Y	Y	Part on completion			Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		Y	Y		Y	Y		Y	Y	Y	Y	Y		N	N	N

COMMENTS:

* If Co. requests attendance

M = Management employees
S = Non-management, salaried
H = Hourly employees

		TRW Inc Cleveland, OH			TAMPAX INC. Lake Success, NY			TANDY CORPORATION/ RADIO SHACK Fort Worth, TX			TEKTRONIX Beaverton, OR			TENNECO INC. Houston, TX		
		M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?		0	0	0	0	0	0	2 mos.	2 mos.	2 mos.	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																
<i>JOB-RELATED</i> courses?		Limits under review.			2 courses/year			Not stated			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?		Limits under review.			Not eligible			Not eligible			Not stated			Not stated		
Within these limits, what % of tuition does Company pay?																
<i>JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	75%	75%	75%
	Graduate	100	100	100	100	100	100	100	100	100	100	100	100	75	75	75
	Non-credit	100	100	100	100	100	100	0	0	0	100	100	100	75	75	75
	Non-college	100	100	100	100	100	100	0	0	0	100	100	100	75	75	75
<i>NON-JOB-RELATED</i> Courses	Undergraduate	100%	100%	100%	0%	0%	0%	0%	0%	0%	50%	50%	50%	75%	75%	75%
	Graduate	100	100	100	0	0	0	0	0	0	50	50	50	75	75	75
	Non-credit	0	0	0	0	0	0	0	0	0	50	50	50	0	0	0
	Non-college	0	0	0	0	0	0	0	0	0	50	50	50	0	0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?		Y	Y	Y	N	N	N	Y	Y	Y	N	N	N	N	N	N
WHEN does Company make payment?																
On enrollment		Part on enrollment														
On completion		Part on completion						Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?		N	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N
COMMENTS:																

M = Management employees
S = Non-management, salaried
H = Hourly employees

			TESORO PETROLEUM San Antonio, TX			TEXACO INC. White Plains, NY			TEXAS COMMERCE BANCSHARES Houston, TX			TEXAS INDUSTRIES Dallas, TX			TEXAS INSTRUMENTS Dallas, TX		
			M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?			Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employ- ment required for eligibility?			6 mos.	6 mos.	6 mos.	12 mos.	12 mos.	12 mos.	0	0	0	0	0	0	0	0	0
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:																	
<i>JOB-RELATED</i> courses?			9 credits per year			\$3,000 per year			Not stated			Not stated			Full payment to \$300, 80% thereafter		
<i>NON-JOB-RELATED</i> courses?			9 credits per year			\$3,000 per year			Not eligible			Not eligible			Not eligible		
Within these limits, what % of tuition does Company pay?																	
<i>JOB-RELATED</i> Courses	Undergraduate		100%	100%	100%	75%	75%	75%	100%	100%	100%	80%	80%	80%	100%	100%	100%
	Graduate		100	100	100	75	75	75	100	100	100	80	80	80	100	100	100
	Non-credit		100	100	100	75	75	75	100	100	100	0	0	0	100	100	100
	Non-college		0	0	0	75	75	75	100	100	100	100	100	100			
<i>NON-JOB-RELATED</i> Courses	Undergraduate		100%	100%	100%	75%	75%	75%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Graduate		100	100	100	75	75	75	0	0	0	0	0	0	0	0	0
	Non-credit		100	100	100	75	75	75	0	0	0	0	0	0	0	0	0
	Non-college		0	0	0	75	75	75	0	0	0	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?			N	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>WHEN</i> does Company make payment?																	
On enrollment																	
On completion			Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?			Y	Y	Y	Y	Y	Y	N	N	N	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

TEXASGULF INC.
 Stamford, CT

TEXTRON INC.
 Providence, RI

THERMO ELECTRON CORP.
 Waltham, MA

TIME INC.
 New York, NY

TIMKEN COMPANY
 Canton, OH

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y	Y	Y	Y	Y	Y	Y	N
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0		2 mos.	2 mos.		0	0	0	0	0	0	12 mos. for undergrad. study.		
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			\$1,000/year			2 courses/sem., 8 courses/yr.			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not stated			Must be part of a degree program. \$1,000/yr.			Not eligible			\$1,200 per year; \$500 per yr. for non-credit and non-college courses			Must be business-related		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	100%	100%		100%	100%		100%	100%	100%	100%	100%	100%	100%*	100%*	
Graduate	100	100		100	100		100	100	100	100	100	100	100	100	
Non-credit	0	0		100	100		100	100	100	100	100	100			
Non-college	0	0		100	100		100	100	100	100	100	100			
<i>NON-JOB-RELATED</i> Courses Undergraduate	100%	100%		100%	100%		0%	0%	0%	75%	75%	75%	100%*	100%*	
Graduate	100	100		100	100		0	0	0	75	75	75	100		
Non-credit	0	0		50	50		0	0	0	50	50	50			
Non-college	0	0		50	50		0	0	0	50	50	50			
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N		N	N		Y	Y	Y	N	N	N	N	N	
<i>WHEN</i> does Company make payment?															
On enrollment	Y	Y		Part on enrollment						Y*	Y*	Y*			
On completion				Part on completion									Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		N	N		Y	Y	Y	Y	Y	Y	Y	Y	

COMMENTS:

* If job-related

* 50% for freshmen

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE*
for tuition aid?

HOW MANY MONTHS of employ-
ment required for eligibility?

Is there a *LIMIT* on number
of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what
% of tuition does Company pay?

JOB-RELATED Undergraduate
Graduate
Courses Non-credit
Non-college

NON-JOB-RELATED Undergraduate
Graduate
Courses Non-credit
Non-college

Is reimbursement *CONTINGENT*
ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY*
to all Company divisions?

COMMENTS:

**TOSCO
CORPORATION**
Los Angeles, CA

TRANE COMPANY
La Crosse, WI

**TRANS WORLD
AIRLINES**
New York, NY

**TRANSAMERICAN
CORP.**
San Francisco, CA

**TRANSAMERICAN
DELAVAL**
Lawrenceville, NJ

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employ- ment required for eligibility?	0	0		0	0		0	0		3 mos.	3 mos.		3 mos.	3 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	\$2,000 per year			\$600/2 courses per yr.			\$250 per yr.			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not eligible			Not eligible unless job-related			Not eligible			Not eligible			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Undergraduate	100%	100%		100%	100%		50%	50%		100%	100%		100%	100%	
Graduate	100	100		100	100		50	50		100	100		100	100	
Courses Non-credit	100	100		0	0		50	50		0	0		100	100	
Non-college	100	100		0	0		50	50		0	0		100	100	
<i>NON-JOB-RELATED</i> Undergraduate	0%	0%		0%	0%		0%	0%		0%	0%		100%	100%	
Graduate	0	0		0	0		0	0		0	0		100	100	
Courses Non-credit	0	0		0	0		0	0		0	0		Discretionary	Discretionary	
Non-college	0	0		0	0		0	0		0	0		Discretionary	Discretionary	
Is reimbursement <i>CONTINGENT</i> <i>ON GRADE</i> received?	"C" or better undergrad; "B" or better grad.			"C" or better			N	N		N	N		N	N	
<i>WHEN</i> does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		N	N		Y	Y	

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are ELIGIBLE
for tuition aid?

HOW MANY MONTHS of employ-
ment required for eligibility?

Is there a LIMIT on number
of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what
% of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement CONTINGENT
ON GRADE received?

WHEN does Company make payment?

On enrollment

On completion

Does policy APPLY GENERALLY
to all Company divisions?

COMMENTS:

TRANSCO ENERGY CO. Houston, TX			TRANSOHIO SAVINGS Cleveland, OH			TRAVELERS INSURANCE Hartford, CT			TWENTIETH CENTURY FOX Beverly Hills, CA			TWIN DISC INC. Racine, WI		
M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y	Y	Y	Y	Y	Y	Y	Limited	Y	Y	Y	Y	Y	Y
0	0	0	3 mos.	3 mos.	3 mos.	6 mos.	6 mos.		6 mos.	6 mos.	6 mos.	0	0	0
\$1,000 per year			Not stated			2 courses/15 credits per yr.			\$1,000 per year			Not stated		
			Must be degree-related 2 courses/6 credits			2 courses/15 credits per yr.			Not eligible			Not eligible for first 2 years in col.		
75%	75%	75%	100%	100%	100%	100%	100%	0%				100%	100%	100%
75	75	75	100	100	100	100	100	0				100	100	100
0	0	0	100	100	100	0	0	0				100	100	100
0	0	0	100	100	100	100	100	100				100	100	100
75%	75%	75%	100%	100%	100%	100%	100%	0%				0%	0%	0%
75	75	75	100	100	100	100	100	0				0	0	0
0	0	0	0	0	0	0	0	0				0	0	0
0	0	0	0	0	0	0	0	0				0	0	0
Passing grade			100% for "A"; 80% for "B"; 70% for "C"			N	Y	N	N	N	N	N	N	N
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

M = Management employees
S = Non-management, salaried
H = Hourly employees

	TYCO LABORATORIES Exeter, NY			U.S. BANCORP Portland, OR			U.S. GYPSUM Chicago, IL			U.S. INDUSTRIES, Stanford, CT			U.S. STEEL Pittsburgh, PA		
Which employees are <i>ELIGIBLE</i> for tuition aid?	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0	0	0	0	0	6 mos.	6 mos.	6 mos.	12 mos.	12 mos.	12 mos.	0	0	6 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	Not stated			24 credits per year			\$1,000 per year			Not stated			Not stated		
NON-JOB-RELATED courses?	Not stated			24 credits per year			\$1,500 per year			Not stated			Must be part of formal program		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses	Undergraduate	100%	100%	Based on tuition rates at state colleges			80%	80%	100%	100%	100%	100%	100%	100%	100%
	Graduate	100	100				100	100	100	100	100	100	100	100	100
	Non-credit	100	100				80	80	100	100	100	100	0	0	0
	Non-college	100	100				80	80	100	100	100	100	Correspondence		
NON-JOB-RELATED Courses	Undergraduate	100%	100%	Courses must be career opportunities with the company			80%	80%	100%	100%	100%	100%	100%	100%	100%
	Graduate	100	100				80	75	100	100	100	100	100	100	100
	Non-credit	0	0				80	80	100	0	0	0	0	0	0
	Non-college	0	0				0	0	100	0	0	0	0	0	0
Is reimbursement <i>CONTINGENT ON GRADE</i> received?	N	N	N	N	N	N	Y	Y	Y	N	N	N	N	N	N
WHEN does Company make payment?															
	On enrollment									Y	Y	Y			
	On completion	Y	Y	Y	Y	Y	Y	Y	Y				Y	Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

M = Management employees
S = Non-management, salaried
H = Hourly employees

	UNION MUTUAL LIFE Portland, ME			UNION OIL COMPANY OF CALIFORNIA Los Angeles, CA			UNION PACIFIC New York, NY			UNITED AIRLINES Chicago, IL			UNITED BRANDS New York, NY		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		No Plan			Y	Y	
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0		0	0		6 mos.	6 mos.					0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?		Not stated			Not stated		10 credits/year						Not stated		
<i>NON-JOB-RELATED</i> courses?		Not stated			Must be stated		Not eligible						Courses must be related		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses															
Undergraduate	100%	100%		100%	100%		100%	100%					75%*	75%*	
Graduate	100	100		100	100		100	100					75*	75*	
Non-credit	100	100		100	100		100	100					75	75	
Non-college	100	100			Discretion		100	100					75	75	
<i>NON-JOB-RELATED</i> Courses															
Undergraduate	100%	100%					0%	0%					75%*	75%*	
Graduate	100	100					0	0					75*	75*	
Non-credit	0	0					0	0					0	0	
Non-college	0	0					0	0					0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?				N	N		N	N					N	N	
<i>WHEN</i> does Company make payment?															
On enrollment							Part on enrollment								
On completion				Y	Y		Part on completion						Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		N	N		Y	Y					Y	Y	

COMMENTS:

* 100% reimbursement when degree achieved.

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M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?
 Part on enrollment
 On enrollment
 On completion
 Part on completion

Does policy *APPLY GENERALLY* to all Company divisions?

UNITED INDUSTRIAL
 New York, NY

UNITED MERCHANTS
 Teaneck, NJ

UNITED TECHNOLOGIES
 Hartford, CT

UNITED TELECOMMUNICATIONS
 Westwood, KS

UNITED VAN LINES
 Fenton, MO

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
<i>HOW MANY MONTHS</i> of employment required for eligibility?	0	0	0	3 mos.	3 mos.	3 mos.	0	0	0	0	0	0	3 mos.	3 mos.	3 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			\$1,500 per year			2 courses per semester			Not stated			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not eligible			Not eligible			4 courses per semester			Not stated			Must be co-sponsored degree program		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Graduate	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Non-credit	0	0	0	100	100	100	100	100	100	100	100	100	100	100	100
Non-college	0	0	0	100	100	100	100	100	100	100	100	100	100	100	100
<i>NON-JOB-RELATED</i> Courses Undergraduate	0%	0%	0%	0%	0%	0%	75%	75%	75%	100%	100%	100%	100%	100%	100%
Graduate	0	0	0	0	0	0	100	0	0	100	100	100	100	100	100
Non-credit	0	0	0	0	0	0	75	75	75	0	0	0	100	100	100
Non-college	0	0	0	0	0	0	0	0	0	0	0	0	100	100	100
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N	N	"C" or better			N	Passing grade		N	N	N	"C" or better		
<i>WHEN</i> does Company make payment?															
Part on enrollment	Part on enrollment						Y						Y	Y	Y
On enrollment								Y		Y	Y				
On completion	Part on completion			Y	Y	Y									
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	N	N	N	Y	Y	Y	Y	Y	Y	N	N	N	Y	Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?
On enrollment
On completion

Does policy *APPLY GENERALLY* to all Company divisions?

UNIVERSAL FOODS
Milwaukee, WI

UNIVERSAL LEAF
TOBACCO
Richmond, VA

UPJOHN
Kalamazoo, MI

VARCO Oil Tools
Orange, CA

VALMONT
INDUSTRIES
Valley, NC

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	0		0	0		0	0	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	Not stated			Not stated			Not stated			Not stated			Maximum based university tuition		
NON-JOB-RELATED courses?	Must be part of degree program			Not stated			Not eligible			Not stated			Must be required degree		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	100%*	100%		100%	100%		75%	75%		100%	100%		100%	100%	
Graduate	100	100		100	100		75	75		100	100		100	100	
Non-credit	100	100		100	100		75	75		0	0		0	0	
Non-college	100	100		100	100		75	75		Technical/trade			0	0	
NON-JOB-RELATED Courses Undergraduate				100%	100%		0%	0%		100%	100%		100%	100%	
Graduate				100	100		0	0		100	100		100	100	
Non-credit				100	100		0	0		0	0		0	0	
Non-college				0	0		0	0		100	100		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N		N	N		N	N		Y	Y		Y	Y	
WHEN does Company make payment?															
On enrollment				Y	Y					Part on arrival					
On completion							Y	Y		Part on completion			Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

* Supervisor's discretion

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment? On enrollment On completion

Does policy *APPLY GENERALLY* to all Company divisions?

VALSPAR CORP.
Minneapolis, MN

VARIAN ASSOCIATES
Palo Alto, CA

VOLVO WHITE TRUCK
Greensboro, NC

VULCAN, INC.
Latrobe, PA

VULCAN MATERIALS
Birmingham, AL

	M	S		M	S		M	S		M	S		M	S
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
HOW MANY MONTHS of employment required for eligibility?	0	0		0	0		0	0		12 mos.	12 mos.		6 mos.	6 mos.
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:														
JOB-RELATED courses?	\$1,000 at 10% remainder at 5%			Not eligible			18 months/\$900 at 10% remainder at 5%			Approval from supervisor			2 courses per quarter/semester	
NON-JOB-RELATED courses?	\$1,000 per year			Not eligible			Not eligible			Not eligible			2 courses per quarter/semester	
Within these limits, what % of tuition does Company pay?														
JOB-RELATED Courses Undergraduate	100%	100%		100%	100%		100%	100%		100%	100%		100%	100%
Graduate	100	100		100	100		100	100		0	0		100	100
Non-credit	100	100		0	0		0	0		0	0		100	100
Non-college	0	0		0	0		0	0		0	0		100	100
NON-JOB-RELATED Courses Undergraduate	100%	100%		100%	100%		0%	0%		0%	0%		100%	100%
Graduate	100	100		100	100		0	0		0	0		100	100
Non-credit	0	0		0	0		0	0		0	0		0	0
Non-college	0	0		0	0		0	0		0	0		0	0
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	N	N		Passing grade			N	N		Y	Y		Y	Y
WHEN does Company make payment?														
On enrollment														
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

W.A. KRUEGER CO.
 Scottsdale, AZ

WACHOVIA BANK & TRUST
 Winston-Salem, NC

WALLACE COMPUTER
 Hillside, IL

WALT DISNEY PROD.
 Burbank, CA

WALTER (JIM) CORP.
 Tampa, FL

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
0	0	0	0	0	0	12 mos.	18 mos.	12 mos.	6 mos.	0 mos.	0 mos.	6 mos.	6 mos.	6 mos.
Degree program available to employees			Not stated			Not stated			2 courses per semester			8 credits per semester 100% if requested by company		
Not eligible			Must be part of degree program			Not eligible			Not eligible			Limited to company-related courses		
			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
			100	100	100	100	100	100	100	100	100	100	100	100
			0	0	0	100	100	100	100	100	100	100	100	100
			0	0	0	100	100	100	100	100	100	100	100	100
0%	0%	0%	100%	100%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Undergraduate: 100% 75% for "B" or better; 75% for "C"			100% for "A"; 75% for "B"; 50% for "C"			100% for "A"; 50% for "B"; 50% for "C" or "D"			N	N		100% for "A"; 75% for "B"		
Graduate: 100% or better; 75% for "C"														
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y*	Y	Y	Y	Y	Y
Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

COMMENTS:

* Unless course is requested by the company

employees
salaries

ELIGIBLE

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ability?

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Undergraduate
Graduate
Non-graduate
Non-graduate

Undergraduate
Graduate
Non-graduate
Non-graduate

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37

COMMENT

**WANG
LABORATORIES**
Lowell, MA

**WARNER
COMMUNICATIONS**
New York, NY

WARNER ELEC.
3RAKE
South Beloit, IL

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M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

NON-JOB-RELATED Courses Undergraduate Graduate Non-credit Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

WARNER-LAMBERT
Morris Plains, NJ

WELLS FARGO BANK
San Francisco, CA

WEST COMPANY
Phoenixville, PA

WESTVACO CORP.
New York, NY

WESTERN ELECTRIC
Hopewell, NJ

M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
0	3 mos.		3 mos.	3 mos.		12 mos.	12 mos.		0	0		0	0	
			\$1,500/yr. 2 courses per semester											
	Not eligible													
			\$1,500/yr. 2 courses per semester											
	Not eligible													
100%	100%		100%	100%		100%	100%		90%	90%		100%	100%	
100	100		100	100		100	100		90	90		100	100	
100	100		100	100		100	100		90	90		0	0	
100	100		100	100		100	100		90	90		0	0	
0%	0%		100%	100%		0%	0%		0%	0%		0%	0%	
0	0		100	100		0	0		0	0		0	0	
0	0		100	100		0	0		0	0		0	0	
0	0		100	100		0	0		0	0		0	0	
N	N		Y	Y					N	N		N	N	
						Part on enrollment						Y	Y	
Y	Y		Y	Y		Part on completion			Y	Y				
Y	Y		Y	Y		Y	Y		Y	Y				

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

	WESTINGHOUSE ELECTRIC Pittsburgh, PA			WHIRLPOOL CORP. Benton Harbor, MI			WHITE CONSOLIDATED Cleveland, OH			WHITTAKER CORP. Los Angeles, CA			WILSON FOODS Oklahoma City, OK		
	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		0	0		0	0		0	0		6 mos.	6 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	—	—		Not stated			Not stated			\$1,500 per year			\$1,000 per year		
NON-JOB-RELATED courses?	—	—		Not stated			Not eligible			\$1,500 per year			\$1,000 per year		
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses															
Undergraduate	100%	100%		100%	100%		100%	100%		80%	80%		75%	75%	
Graduate	100	100		100	100		100	100		80	80		75	75	
Non-credit	0	0		100	100		100	100		80	80		0	0	
Non-college	0	0		100	100		100	100		80	80		0	0	
NON-JOB-RELATED Courses															
Undergraduate	100%	100%		100%	100%		0%	0%		80%	80%		75%	75%	
Graduate	100	100		100	100		0	0		80	80		75	75	
Non-credit	0	0		50	50		0	0		0	0		0	0	
Non-college	0	0		50	50		0	0		80	80		0	0	
Is reimbursement <i>CONTINGENT</i> ON GRADE received?															
	Paying			N	N		N	N		N	N				
WHEN does Company make payment?															
On enrollment															
On completion				Y	Y		Y	Y		Y	Y		Y		
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	

COMMENTS:

Also pay mileage.

Also 75% books

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M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

NON-JOB-RELATED Courses Undergraduate
 Graduate
 Non-credit
 Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

WINNEBAGO INDUSTRIES
 Forest City, IA

WM WRIGLEY, JR.
 Chicago, IL

WOODWARD GOVERNOR
 Rockford, IL

WOOLWORTH (F.W.)
 New York, NY

WORK WEAR CORP.
 Cleveland, OH

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
<i>HOW MANY MONTHS</i> of employment required for eligibility?	6 mos.	6 mos.		6 mos.	6 mos.		0	0		12 mos.	12 mos.		6 mos.	6 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
<i>JOB-RELATED</i> courses?	Not stated			\$1,000 per			2 courses per			50-75% reimbursement			Not stated		
<i>NON-JOB-RELATED</i> courses?	Not stated			\$1,000 per			2 courses per			50-75% reimbursement			Not stated		
Within these limits, what % of tuition does Company pay?															
<i>JOB-RELATED</i> Courses Undergraduate	75%	75%		100%	100%		100%	100%					100%	100%	
Graduate	75	75		100	100		100	100					100	100	
Non-credit	75	75		0	0		100	100					100	100	
Non-college	0	0		0	0		100	100					100	100	
<i>NON-JOB-RELATED</i> Courses Undergraduate	75%	75%		100%	100%								0%	0%	
Graduate	75	75		0	0								0	0	
Non-credit	0	0		0	0								0	0	
Non-college	0	0		0	0								0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y		Y	Y		Y	Y		N	N		Y	Y	
<i>WHEN</i> does Company make payment?															
On enrollment															
On completion	Y	Y		Y	Y		Y	Y		Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?	Y	Y		Y	Y		Y	Y		Y	Y		N	N	

COMMENTS:

M = Management employees
S = Non-management, salaried
H = Hourly employees

Which employees are *ELIGIBLE* for tuition aid?

HOW MANY MONTHS of employment required for eligibility?

Is there a *LIMIT* on number of courses/credits or \$'s for:

JOB-RELATED courses?

NON-JOB-RELATED courses?

Within these limits, what % of tuition does Company pay?

JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

NON-JOB-RELATED Courses Undergraduate
Graduate
Non-credit
Non-college

Is reimbursement *CONTINGENT* ON *GRADE* received?

WHEN does Company make payment?

On enrollment

On completion

Does policy *APPLY GENERALLY* to all Company divisions?

WYMAN-JORDON
Worcester, MA

XEROX
CORPORATION
Stamford, CT

YELLOW FREIGHT
SYS.
Overland Park, KS

ZAYRE
CORPORATION
Framingham, MA

ZENITH RADIO CORP.
Glenview, IL

	M	S	H	M	S	H	M	S	H	M	S	H	M	S	H
Which employees are <i>ELIGIBLE</i> for tuition aid?	Y	Y		Y	Y		Y			Y	Y		Y	Y	
HOW MANY MONTHS of employment required for eligibility?	6 mos.	6 mos.		0	0		0			12 mos.	12 mos.		3 mos.	3 mos.	
Is there a <i>LIMIT</i> on number of courses/credits or \$'s for:															
JOB-RELATED courses?	16 credits	12 credits		First degree	First degree		First degree	First degree		2 courses/16 credits per semester	2 courses/16 credits per semester		\$4,000/yr., 2 credits per semester	\$4,000/yr., 2 credits per semester	
NON-JOB-RELATED courses?	16 credits	12 credits		First degree	First degree		First degree	First degree		Must be degree	Must be degree		\$4,000/yr., 2 credits per semester	\$4,000/yr., 2 credits per semester	
Within these limits, what % of tuition does Company pay?															
JOB-RELATED Courses Undergraduate	100%	100%		65%*	65%		100%			80%	80%		100%	100%	
Graduate	100	100		65*	65*		100			80	80		100	100	
Non-credit	100	100		0	0		100			80	80		100	100	
Non-college	0	0		0	0		100			80	80		100	100	
NON-JOB-RELATED Courses Undergraduate	100%	100%		65%*	65%		100%			80%	80%		75%*	75%*	
Graduate	100	100		65*	65*		100			0	0		100	100	
Non-credit	100	100		0	0		0			0	0		0	0	
Non-college	0	0		0	0		0			0	0		0	0	
Is reimbursement <i>CONTINGENT</i> ON <i>GRADE</i> received?	Y	Y		N	N		Y			Pending	Pending		N	N	
WHEN does Company make payment?															
On enrollment				Y	Y										
On completion	Y	Y					Y			Y	Y		Y	Y	
Does policy <i>APPLY GENERALLY</i> to all Company divisions?				Y	Y		Y			Y	Y		Y	Y	

COMMENTS:

* Additional 35% upon completion of degree.

* Applies only to first two credit hour years.

EMPLOYEE TUITION BENEFIT QUESTIONNAIRE

The purpose of this questionnaire is to gather information about employer tuition aid programs. The Conference of Small Private Colleges will assemble and publish this information. The booklet will be used by high school guidance counselors and college placement officers to advise students about future career plans with firms that encourage the professional development of their employees.

Name of person completing form: _____

Company: _____

Address: _____

City

State

Zip Code

Title: _____ Tel: () _____
Area Code

Does your company have a tuition aid program for employees?
If not, please stop here and return this form to the address below.

Yes No

PLEASE CIRCLE THE APPROPRIATE ANSWERS:

	Management employees		Non-management salaried employees		Hourly employees	
1. Which employees are <i>eligible</i> for company tuition aid plan?	Yes	No	Yes	No	Yes	No
2. Is there a <i>length of service</i> requirement for eligibility?	Yes	No	Yes	No	Yes	No
If yes, how many months?	_____ months		_____ months		_____ months	
3. For <i>job-related courses</i> does your company pay 100% of tuition costs?						
If not 100% what percentage?						
(a) courses leading to <i>undergraduate degrees</i> ?	Yes	No _____%	Yes	No _____%	Yes	No _____%
(b) courses leading to a <i>graduate degree</i> ?	Yes	No _____%	Yes	No _____%	Yes	No _____%
(c) <i>non-credit</i> college courses?	Yes	No _____%	Yes	No _____%	Yes	No _____%
(d) <i>non-college</i> courses?	Yes	No _____%	Yes	No _____%	Yes	No _____%

316

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(over)

	Management employees	Non-management salaried employees	Hourly employees
4. For <i>non-job-related</i> courses does your company pay 100% of tuition costs? If not 100%, what percentage?			
(a) courses leading to <i>undergraduate</i> degrees?.....	Yes No _____ %	Yes No _____ %	Yes No _____ %
(b) courses leading to a <i>graduate</i> degree?.....	Yes No _____ %	Yes No _____ %	Yes No _____ %
(c) <i>non-credit</i> college courses?	Yes No _____ %	Yes No _____ %	Yes No _____ %
(d) <i>non-college</i> courses?.....	Yes No _____ %	Yes No _____ %	Yes No _____ %
5. Does the company pay tuition expenses:			
(a) <i>on enrollment</i> in course?	Yes No	Yes No	Yes No
(b) <i>part</i> on enrollment, <i>part</i> on completion?	Yes No	Yes No	Yes No
(c) only upon <i>satisfactory completion</i> of course?	Yes No	Yes No	Yes No
6. Is percentage of employee tuition reimbursement contingent upon grade received?	Yes No	Yes No	Yes No
7. For job-related courses, is there a <i>yearly dollar, course or credit load limit</i> on the tuition aid allowance each employee may receive? If so, what amount?	Yes No \$ _____ #Courses _____ #Credits _____	Yes No \$ _____ #Courses _____ #Credits _____	Yes No \$ _____ #Courses _____ #Credits _____
8. For non-job related courses, is there a <i>yearly dollar, course or credit load limit</i> ? If so, what amount?	Yes No \$ _____ #Courses _____ #Credits _____	Yes No \$ _____ #Courses _____ #Credits _____	Yes No \$ _____ #Courses _____ #Credits _____
9. Does the policy outlined above apply generally to all of the Company's divisions?	Yes No	Yes No	Yes No

Please return the completed questionnaire to:

Conference of Small Private Colleges, P.O. Box 24, Princeton, New Jersey 08540

Thank you.

LISTING OF COMPANIES IN THE DIRECTORY

AFG Industries Incorporated
Kingsport TN

AGRI Industries
West Des Moines IA

AM International
Chicago IL

AMAX Incorporated
Greenwich CT

AMP Incorporated
Harrisburg PA

AMSTED Industries
Chicago IL

ARA Services Incorporated
Philadelphia PA

ARCO Pipe Line
Independence KS

ASARCO Incorporated
New York NY

AXIA Incorporated
Oak Brook IL

Abbott Laboratories
North Chicago IL

Aetna Life & Casualty
Hartford CT

Air Products & Chemicals
Allentown PA

Akzona Incorporated
Asheville NC

Albany International
Albany NY

Alcoa
Pittsburgh PA

Alexander & Baldwin
Honolulu HI

Allegheny International
Pittsburgh PA

Allied Corporation
Morristown NJ

Alumax Incorporated
San Mateo CA

Amalgamated Sugar Company
Ogden UT

Amdahl Corporation
Sunnyvale CA

Amerada Hess Corporation
New York NY

AmeriTrust Company
Cleveland OH

American Airlines
Dallas/Ft. Worth TX

American Brands
New York NY

American Broadcasting Company
New York NY

American Business Products
Atlanta GA

American Can Company
Greenwich CT

American Crystal Sugar Company
Moorhead MN

American Cyanamid Company
Wayne NJ

American Express Company
New York NY

American General Corporation
Houston TX

American Home Products
New York NY

American Hospital Supply
Corporation
Evanston IL

American National Insurance
Galveston TX

American Petrofina of Texas
Dallas TX

American Savings & Loan of Florida
Miami FL

American Standard Incorporated
New York NY

American Sterilizer
Erie PA

American Telephone & Telegraph
Basking Ridge NJ

American United Life Insurance
Indianapolis IN

Ameron Incorporated
Monterey Park CA

Amfac Incorporated
San Francisco CA

Amhoist
St. Paul MN

Analog Devices
Norwood MA

Anchor Hocking Corporation
Lancaster OH

Anchor National Life Insurance
Phoenix AZ

Apple Computer Incorporated
Cupertino CA

Applied Power Incorporated
Milwaukee WI

Archer Daniels Midland Company
Decatur IL

Armco Incorporated
Middletown OH

Arvin Industries Incorporated
Columbus IN

Ashland Oil Incorporated
Ashland KY

Atlantic Richfield Company
Los Angeles CA

Automatic Switch Company
Florham Park NJ

Avco Corporation
Greenwich CT

Avon Products New York NY	Beneficial Management Corporation Peapack NJ	CF Industries Incorporated Long Grove IL
Baker International Orange CA	Bethlehem Steel Corporation Bethlehem PA	CFS Continental Incorporated Chicago IL
Baldor Electric Company Fort Smith AR	Binks Manufacturing Company Franklin Park IL	CPC International Englewood Cliff NJ
Ball Corporation Muncie IN	Bird & Son Incorporated E. Walpole MA	CSX Corporation Richmond VA
Bally Manufacturing Chicago IL	Black & Decker (U.S.) Towson MD	Cabot Corporation Boston MA
Baltimore Gas & Electric Company Baltimore MD	Boeing Company Seattle WA	California Portland Cement Company Los Angeles CA
Bangor Punta Corporation Greenwich CT	Boise Cascade Corporation Boise ID	Camco Incorporated Houston TX
Bank One, Columbus, NA Columbus OH	Borden Incorporated Columbus OH	Campbell Soup Company Camden NJ
Bank of Boston Boston MA	Borg-Warner Corporation Chicago IL	Capital Holding Corporation Louisville KY
Bank of New York New York NY	Bradley (Milton) Company Springfield MA	Carnation Los Angeles CA
Bankers Life Des Moines IA	Bristol-Myers Company New York NY	Carolina Power & Light Company Raleigh NC
Banta (George) Company Menasha WI	Brockway Incorporated Brockway PA	Carpenter Technology Corporation Reading PA
Barber, Greene Company Aurora IL	Brown & Williamson Tobacco Louisville KY	Caterpillar Tractor Company Peoria IL
Bard (C.R.) Incorporated Murray Hill NJ	Brown Shoe Company St. Louis MO	Ceco Corporation Oak Brook IL
Barnes Group Incorporated Bristol CT	Brush Wellman Incorporated Cleveland OH	Central Soya Company Fort Wayne IN
Baxter Travenol Laboratories Deerfield IL	Bucyrus-Erie Company So. Milwaukee WI	CertainTeed Corporation Valley Forge PA
Becton Dickinson & Company Paramus NJ	Burlington Industries Greensboro NC	Cessna Aircraft Company Wichita KS
Beech Aircraft Corporation Wichita KS	Burlington Northern Seattle WA	Champion International Stamford CT
Baker Industries Corporation Greenwich CT	Burndy Corporation Norwalk CT	Chase Manhattan Bank, N.A. New York NY
Bell & Howell Chicago IL	Burroughs Corporation Detroit MI	Chemical Bank New York NY
Belo (A.H.) Corporation Dallas TX	Butler Manufacturing Company Kansas City MO	Chesebrough-Pond's Incorporated Greenwich CT
Bendix Corporation Southfield MI	CBS Incorporated New York NY	Chicago Pneumatic Tool Company New York NY

Chrysler Corporation Highland Park MI	Consolidated Natural Gas Pittsburgh PA	Dayton Malleable Incorporated Dayton OH
Cincinnati Milacron Cincinnati OH	Consolidated Papers Wisconsin Rapids WI	DeSoto Incorporated Des Plaines IL
Citibank, N.A. New York NY	Consumers Power Company Jackson MI	Deere & Company Moline IL
City Federal Savings & Loan Somerville NJ	Continental Group Stamford CT	Delta Air Lines Atlanta GA
Clark Equipment Company Buchanan MI	Continental Illinois National Bank Chicago IL	Deluxe Check Printers St. Paul MN
Cleveland Electric Illuminating Cleveland OH	Continental Steel Corporation Kokomo IN	Dennison Manufacturing Framingham MA
Clorox Company Oakland CA	Control Data Corporation Bloomington MN	Diamond Shamrock Corporation Cleveland OH
Clow Corporation Oakbrook IL	Cooper Tire & Rubber Company Findlay OH	Diebold Incorporated Canton OH
Coca-Cola Company Atlanta GA	Corning Glass Works Corning NY	Digital Equipment Corporation Concord MA
Coleman Company Incorporated Wichita KS	Crane Company New York NY	Dillingham Corporation Honolulu HI
Colgate-Palmolive Company New York NY	Crocker Bank San Francisco CA	Donnelley (R.R.) & Sons Chicago IL
Columbia Gas System Wilmington DE	Cross & Trecker Corporation Bloomfield Hill MI	Dorsey Corporation Chattanooga TN
Combustion Engineering Stamford CT	Cubic Corporation San Diego CA	Dow Chemical Company Midland MI
Comerica Incorporated Detroit MI	Cummins Engine Company Columbus IN	Dow Corning Corporation Midland MI
Commonwealth Edison Chicago IL	Curtiss-Wright Corporation Wood-Ridge NJ	Dow Jones & Company New York NY
Computervision Corporation Bedford MA	Cyclops Corporation Pittsburgh PA	Dr. Pepper Company Dallas TX
Condec Corporation Old Greenwich CT	Dan River Incorporated Greenville SC	Dravo Corporation Pittsburgh PA
Cone Mills Corporation Greensboro NC	Dana Corporation Toledo OH	Dresser Industries Dallas TX
Conrac Corporation Stamford CT	Dart & Kraft Northbrook IL	DuPont de Nemours (E.I.) & Company Wilmington DE
Consolidated Edison Company New York NY	Datapoint Corporation San Antonio TX	Dun & Bradstreet Corporation New York NY
Consolidated Foods Corporation Chicago IL	Dataproducts Corporation Woodland Hills CA	Duriron Company Dayton OH
Consolidated Freightways Palo Alto CA	Dayton Hudson Corporation Minneapolis MN	

E-Systems Dallas TX	Federal-Mogul Detroit MI	GATX Corporation Chicago IL
EG&G Incorporated Wellesley MA	Federated Department Stores Cincinnati OH	GCA Corporation Bedford MA
ENSERCH Corporation Dallas TX	Ferro Corporation Cleveland OH	GF Business Equipment Youngstown OH
ENSTAR Corporation Houston TX	Fieldcrest Mills Eden NC	GPU Service Corporation Parsippany NJ
Eastern Airlines Miami FL	Firestone Tire & Rubber Company Akron OH	GTE Service Corporation Stamford CT
Eastmet Corporation Cockeysville MD	First Boston Corporation New York NY	Gannett Company Rochester NY
Eaton Corporation Cleveland OH	First Mississippi Corporation Jackson MS	General American Life Insurance St. Louis MO
Elcor Corporation Midland TX	First National Bank of Chicago Chicago IL	General Automation Anaheim CA
Emerson Electric Company St. Louis MO	First National Supermarkets Maple Heights OH	General Binding Corporation Northbrook IL
Emhart Corporation Farmington CT	First Pennsylvania Bank Philadelphia PA	General Dynamics Corporation St. Louis MO
Energy Reserves Group Wichita KS	First Union National Bank Charlotte NC	General Electric Company Fairfield CT
Engelhard Corporation Edison NJ	Fleming Companies Oklahoma City OK	General Foods Corporation White Plains NY
Equitable Life Assurance Society New York NY	Flickinger (S.M.), Company West Seneca NY	General Host Corporation Stamford CT
Ethyl Corporation Richmond VA	Florida Power & Light Company Juno Beach FL	General Mills Incorporated Minneapolis MN
European American Bank New York NY	Fluke (John) Manufacturing Everett WA	General Motors Corporation Detroit MI
Evans Products Company Portland OR	Fluor Corporation Irvine CA	General Refractories Company Bala Cynwyd PA
Everest & Jennings Incorporated Camarillo CA	Ford Motor Company Dearborn MI	General Reinsurance Corporation Greenwich CT
Ex-Cello Corporation Troy MI	Foster Wheeler Energy Corp. Livingston NJ	General Tire & Rubber Company Akron OH
Exxon Corporation New York NY	Foxboro Company Foxboro MA	Genesco Incorporated Nashville TN
Fairchild Industries Germantown MD	Freeport-McMoran Incorporated New York NY	Genstar Corporation San Francisco CA
Federal Express Corporation Memphis TN	Frontier Airlines Denver CO	Georgia-Pacific Corporation Atlanta GA
Federal Paper Board Company Montvale NJ	Fruehauf Corporation Detroit MI	Geosource Incorporated Houston TX

Getty Oil Company
Los Angeles CA

Giant Food Incorporated
Washington DC

Giddings & Lewis
Fond du Lac WI

Gilbert/Commonwealth Incorporated
Reading PA

Gillette Company
Boston MA

Gleason Works
Rochester NY

Globe Newspaper Company
Boston MA

Goodrich (B.F.) & Company
Akron OH

Goodyear Tire & Rubber Company
Akron OH

Gould Incorporated
Rolling Meadows IL

Grace (W.R.) & Company
New York NY

Graco Incorporated
Golden Valley MN

Graniteville Company
Graniteville SC

Great Atlantic & Pacific Tea
Company
Montvale NJ

Great Northern Nekoosa Corporation
Stamford CT

Great Western Savings
Northridge CA

Grumman Aerospace Corporation
Bethpage NY

Gulf + Western Industries
New York NY

Gulf Oil Corporation
Pittsburgh PA

Halliburton Company
Dallas TX

Hammermill Paper Company
Erie PA

Handy & Harman
New York NY

Harper & Row, Publishers
New York NY

Harris Corporation
Melbourne FL

Hart Schaffner & Marx
Chicago IL

Harte-Hanks Communications
San Antonio TX

Harvey Hubbell Incorporated
Orange CT

Heinz USA
Pittsburgh PA

Hercules Incorporated
Wilmington DE

Herman Miller Incorporated
Zeeland MI

Heublein Incorporated
Farmington CT

Hewlett-Packard
Palo Alto CA

Hexcel Corporation
San Francisco CA

Holiday Inns
Memphis TN

Home Insurance Company
New York NY

Home Life Insurance Company
New York NY

Honeywell Incorporated
Minneapolis MN

Hoover Universal
Ann Arbor MI

Hormel (Geo. A.) & Company
Austin MN

Houghton Mifflin Company
Boston MA

Hughes Tool Company
Spring TX

Humana Incorporated
Louisville KY

Hutton (E.F.) & Company
New York NY

IBM Corporation
Armonk NY

IC Industries
Chicago IL

ITT Corporation
New York NY

Illinois Tool Works
Chicago IL

Imperial Savings & Loan Association
San Diego CA

Ingersoll-Rand Company
Woodcliffe Lake NJ

Inland Steel Company
Chicago IL

Insilco Corporation
Meriden CT

International Minerals & Chemical
Mundelein IL

International Harvester
Chicago IL

International Multifoods
Minneapolis MN

International Paper Company
New York NY

Interpace Corporation
Rockaway NJ

Investors Diversified Services
Minneapolis MN

James River Corporation
Richmond VA

Jefferson Standard Life Insurance
Greensboro NC

Jewel Companies Incorporated
Chicago IL

John Hancock Mutual Life Insurance
Boston MA

Johnson & Johnson
New Brunswick NJ

Johnson Controls Incorporated
Milwaukee WI

Joslyn Mfg. & Supply Company
Chicago IL

Jostens Incorporated
Minneapolis MN

K Mart Corporation
Troy MI

Kaiser Aluminum & Chemical
Ravenswood WV

Kaiser Cement Corporation
Oakland CA

Kellogg Company
Battle Creek MI

Kemper Group
Long Grove IL

Kennametal Incorporated
Latrobe PA

Kerr-McGee Corporation
Oklahoma City OK

Keuffel & Esser Company
Morristown NJ

Keystone Consolidated Industries
Dallas TX

Kimberly Clark Corporation
Neenah WI

Koppers Company Incorporated
Pittsburgh PA

Kroger Company
Cincinnati OH

LacLede Steel Company
St. Louis MO

Lamson & Sessions Company
Cleveland OH

Lear Siegler Incorporated
Santa Monica CA

Lever Brothers Company
New York NY

Levi Strauss & Company
San Francisco CA

Libbey-Owens-Ford Company
Toledo OH

Liberty National Life Insurance
Birmingham AL

Life Insurance Company of Virginia
Richmond VA

Lilly (Eli) & Company
Indianapolis IN

Lincoln National Life Insurance
Fort Wayne IN

Lipton (Thomas J.) Incorporated
Englewood Cliff NJ

Liquid Air Corporation
San Francisco CA

Litton Industries
Beverly Hills CA

Lockheed Corporation
Burbank CA

Loctite Corporation
Newington CT

Lone Star Industries
Greenwich CT

Long Island Lighting Company
Hicksville NY

Longview Fibre Company
Longview WA

Louisiana Land & Exploration
New Orleans LA

Lubrizol Corporation
Wickliffe OH

Lucky Stores Incorporated
Dublin CA

Lufkin Industries
Lufkin TX

M/A-COM Components Companies
Burlington MA

MAPCO Incorporated
Tulsa OK

MCA Incorporated
Universal City CA

Macmillan Publishing Company
New York NY

Macy (R.H.) & Company
New York NY

Management Assistance
Incorporated
New York NY

Manville Corporation
Denver CO

Marion Corporation
Mobile AL

Martin Marietta Corporation
Bethesda MD

Mary Kay Cosmetics Incorporated
Dallas TX

Massachusetts Mutual Life Insurance
Springfield MA

Mattel Incorporated
Hawthorne CA

Maytag Company
Newton IA

McCormick & Company
Hunt Valley MD

McDermott Incorporated
New Orleans LA

McDonnell Douglas Aircraft
St. Louis MO

McGraw Edison Company
Rolling Meadows IL

McGraw-Hill Incorporated
New York NY

McLouth Steel Products Corporation
Detroit MI

Medtronic Incorporated
Minneapolis MN

Mellon National Corporation
Pittsburgh PA

Mercantile National Bank
Dallas TX

Merck & Company
Rahway NJ

Meredith Corporation
Des Moines IA

Merrill Lynch
New York NY

Metropolitan Insurance Companies
New York NY

Michigan National Bank of Detroit
Detroit MI

Middle South Services
New Orleans LA

Miles Laboratories
Elkhart IN

Millipore Corporation
Bedford MA

Minnesota Mining & Manufacturing
St. Paul MN

Minnesota Mutual Life
St. Paul MN

Mirro Corporation
Manitowoc WI

Mississippi Chemical
Yazoo City MS

Mobay Chemical Corporation
Pittsburgh PA

Mobil Oil Corporation
New York NY

Modine Manufacturing Company
Racine WI

Mohawk Data Sciences Corporation
Parsippany NJ

Monogram Industries
Santa Monica CA

Moog Incorporated
East Aurora NY

Moore McCormack Resources
Stamford CT

Morgan Guaranty Trust Company
New York NY

Morrison-Knudsen Company
Boise ID

Morton Thiokol Incorporated
Chicago IL

Motorola Incorporated
Schaumburg IL

Munsingwear Incorporated
Minneapolis MN

Murphy Oil Corporation
El Dorado AR

Mutual Benefit Life
Newark NJ

Mutual Life Insurance of New York
New York NY

Mutual of Omaha
Omaha NE

NABISCO Brands
Parsippany NJ

NCR Corporation
Dayton OH

NIBCO Incorporated
Elkhart IN

NL Industries
New York NY

Nalco Chemical Company
Oak Brook IL

Nashua Corporation
Nashua NH

National Bank of North America
West Hempstead NY

National Bank of Detroit
Detroit MI

National City Bank
Cleveland OH

National Distillers & Chemical
New York NY

National Gypsum Company
Dallas TX

National Intergroup Incorporated
Pittsburgh PA

National Semiconductor
Santa Clara CA

Nationwide Insurance Company
Columbus OH

New England Mutual Life Insurance
Boston MA

New York Times
New York NY

Newmont Mining Corporation
New York NY

Nordson Corporation
Amherst OH

Nortek, Incorporated
Cranston RI

North American Phillips Corporation
New York NY

Northeast Utilities Affiliated
Hartford CT

Northern States Power Company
Minneapolis MN

Northern Trust Company
Chicago IL

Northrop Corporation
Los Angeles CA

Northwest Airlines
St. Paul MN

Northwestern Mutual Life Insurance
Milwaukee WI

Northwestern National Life Insurance
Minneapolis MN

Northwestern Steel & Wire Company
Sterling IL

Norton Company
Worcester MA

Norex Corporation
Cockeysville MD

Nucor Corporation
Charlotte NC

Oak Industries Incorporated
San Diego CA

Occidental Petroleum
Los Angeles CA

Ocean Spray Cranberries
Plymouth MA

Oglebay Norton Company
Cleveland OH

Ohio Edison
Akron OH

Oscar Meyer Foods
Madison WI

Outboard Marine Corporation
Waukegan IL

Owens-Corning Fiberglas
Toledo OH

Owens-Illinois Incorporated
Toledo OH

Ozark Air Lines Incorporated
St. Louis MO

Pabst Brewing Company
Milwaukee WI

Pacific Gas & Electric Company
San Francisco CA

Pacific Mutual Life Insurance
Newport Beach CA

Pacific Power & Light
Portland OR

Pacific Resources Incorporated
Honolulu HI

Pan American Airways
New York NY

Panhandle Eastern Pipe Line
Company
Kansas City MO

Pantasote Incorporated
Greenwich CT

Pantry Pride Incorporated
Ft. Lauderdale FL

Parker Hannifin Corporation
Cleveland OH

Parsons Corporation
Pasadena CA

Peabody International
Stamford CT

Penn Central Corporation
New York NY

Penney (J.C.) Company
New York NY

Pennzoil Company
Houston TX

PepsiCo Incorporated
Purchase NY

Perkin-Elmer Corporation
Norwalk CT

Pfizer Incorporated
New York NY

Philadelphia Electric Company
Philadelphia PA

Philadelphia National Bank
Philadelphia PA

Philip Morris Incorporated
New York NY

Philips Industries
Dayton OH

Phillips Petroleum Company
Bartlesville OK

Phoenix Mutual Life Insurance
Hartford CT

Piedmont Aviation
Winston-Salem NC

Pillsbury Company
Minneapolis MN

Pittsburgh National Bank
Pittsburgh PA

Polaroid Corporation
Cambridge MA

Portec Incorporated
Oak Brook IL

Potlatch Corporation
San Francisco CA

Potomac Electric Power Company
Washington DC

Pratt & Lambert Incorporated
Buffalo NY

Prentice-Hall
Englewood Cliff NJ

Prime Computer Company
Natick MA

Procter & Gamble Company
Cincinnati OH

Provident Life & Accident Insurance
Chattanooga TN

Prudential Insurance Company
Newark NJ

Prudential-Bache Securities
New York NY

Public Service Electric & Gas
Newark NJ

Public Service Indiana
Plainfield IN

Quaker State Oil Refining
Corporation
Oil City PA

RCA Corporation
Cherry Hill NJ

RTE Corporation
Waukesha WI

Rainier Bancorporation
Seattle WA

Rausburg Corporation
Indianapolis IN

Raychem Corporation
Menlo Park CA

Raytheon Company
Lexington MA

Reeves Brothers Incorporated
Spartanburg SC

Research Cottrell
Somerville NJ

Rexham Corporation
Charlotte NC

Reynolds & Reynolds
Dayton OH

Reynolds (R.J.) Industries
Winston-Salem NC

Reynolds Metals Company
Richmond VA

Richardson-Vicks Incorporated
Wilton CT

Robbins & Myers Incorporated
Dayton OH

Robins (A.H.)
Richmond VA

Rochester & Pittsburgh Coal
Company
Indiana PA

Rockwell International
Pittsburgh PA

Rohm and Haas Company
Philadelphia PA

Rohr Industries
Chula Vista CA

Rolm Corporation
Santa Clara CA

Rubbermaid Incorporated
Wooster OH

Ryder System Incorporated
Miami FL

SCM Corporation
New York NY

SCOA Industries
Columbus OH

Safeguard Business Systems
Ft. Washington PA

Sanders Associates Incorporated
Nashua NH

Santa Fe Industries
Chicago IL

Schering-Plough Corporation
Kenilworth NJ

Scott Paper Company
Philadelphia PA

Seafirst Corporation
Seattle WA

Sealaska Corporation
Juneau AK

Sealed Power Corporation
Muskegan MI

Sears, Roebuck & Company
Chicago IL

Security Pacific National Bank
Los Angeles CA

Service Merchandise Company
Nashville TN

Shaklee Corporation
San Francisco CA

Shell Oil Company
Houston TX

Sherwin Williams Company
Cleveland OH

Signal Companies
La Jolla CA

Signode Corporation
Glenview IL

Singer Company
Stamford CT

Smith (A.O.) Corporation
Milwaukee WI

Smith International
Newport Beach CA

Snap-On Tools Corporation
Kenosha WI

Sonoco Products Company
Hartsville SC

Southeast Bank N.A.
Miami FL

Southern California Edison
Rosemead CA

Southern California Gas Company
Los Angeles CA

Southern Natural Gas Company
Birmingham AL

Southern Pacific Transportation
San Francisco CA

Southland Corporation
Dallas TX

Southwest Forest Industries
Phoenix AZ

Sperry Corporation
New York NY

Springs Industries
Lancaster SC

Square D Company
Palatine IL

St. Paul Companies
St. Paul MN

Stanadyne
Windsor CT

Standard Commercial Tobacco
Company
Wilson NC

Standard Oil of California
San Francisco CA

Standard Oil of Ohio
Cleveland OH

Standard Oil of Indiana
Chicago IL

Stanley Works
New Britain CT

State Farm Insurance Company
Bloomington IL

State Mutual Life Assurance
Worcester MA

Stauffer Chemical Company
Westport CT

Steiger Tractor Incorporated
Fargo ND

Stepan Chemical Corporation
Northfield IL

Sterling Drug Incorporated
New York NY

Stokely-Van Camp Incorporated
Indianapolis IN

Stop & Shop Companies
Boston MA

Stride Rite Corporation
Cambridge MA

Stroh Brewery Company
Detroit MI

Sun Company Incorporated
Radnor PA

Sundstrand Corporation
Rockford IL

Supermarkets General Corporation
Woodbridge NJ

Swift & Company
Oak Brook IL

Swift Independent Packing Company
Chicago IL

Sybron Corporation
Rochester NY

TIAA-CREF
New York NY

TRACOR Incorporated
Austin TX

TRW Incorporated
Cleveland OH

Tampax Incorporated
Lake Success NY

Tandy Corporation/Radio Shack
Fort Worth TX

Tektronix
Beaverton OR

Tenneco Incorporated
Houston TX

Tesoro Petroleum Corporation
San Antonio TX

Texaco Incorporated
White Plains NY

Texas Commerce Bancshares
Houston TX

Texas Industries
Dallas TX

Texas Instruments
Dallas TX

Texasgulf Incorporated
Stamford CT

Textron Incorporated
Providence RI

Thermo Electron Corporation
Waltham MA

Time Incorporated
New York NY

Timken Company
Canton OH

Tosco Corporation
Los Angeles CA

Trane Company
La Crosse WI

Trans World Airlines
New York NY

Transamerica Corporation
San Francisco CA

Transamerica Delaval
Lawrenceville NJ

Transco Energy Company
Houston TX

Transohio Savings
Cleveland OH

Travelers Insurance Company
Hartford CT

Twentieth Century Fox
Beverly Hills CA

Twin Disc Incorporated
Racine WI

Tyco Laboratories
Exeter NH

U.S. Bancorp
Portland OR

U.S. Gypsum
Chicago IL

US Industries Incorporated
Stamford CT

US Steel
Pittsburgh PA

USAir Incorporated
Washington DC

Union Bank
Los Angeles CA

Union Camp Corporation
Wayne NJ

Union Carbide Corporation
Danbury CT

Union Electric Company
St. Louis MO

Union Mutual Life Insurance
Portland ME

Union Oil of California
Los Angeles CA

Union Pacific Corporation
New York NY

United Airlines
Chicago IL

United Brands Company
New York NY

United Industrial Corporation
New York NY

United Merchants
Teaneck NJ

United Technologies Corporation
Hartford CT

United Telecommunications
Westwood KS

United Van Lines
Fenton MO

Universal Foods Corporation
Milwaukee WI

Universal Leaf Tobacco Company
Richmond VA

Upjohn
Kalamazoo MI

VARCO Oil Tools
Orange CA

Valmont Industries
Valley NC

Valspar Corporation
Minneapolis MN

Varian Associates
Palo Alto CA

Volvo White Truck Corporation
Greensboro NC

Vulcan Incorporated
Latrobe PA

Vulcan Materials Company
Birmingham AL

W.A. Krueger Company
Scottsdale AZ

Wachovia Bank & Trust Company
Winston-Salem NC

Wallace Computer Services
Hillside IL

Walt Disney Productions
Burbank CA

Walter (Jim) Corporation
Tampa FL

Walter E. Heller & Company
Chicago IL

Wang Laboratories
Lowell MA

Warnaco Incorporated
Bridgeport CT

Warner Communications
New York NY

Warner Electric Brake & Clutch
South Beloit IL

Warner-Lambert Company
Morris Plains NJ

Wells Fargo Bank
San Francisco CA

West Company
Phoenixville PA

Westavco Corporation
New York NY

Western Electric Company
Hopewell NJ

Westinghouse Electric Company
Pittsburgh PA

Whirlpool Corporation
Benton Harbor MI

White Consolidated Industries
Cleveland OH

Whittaker Corporation
Los Angeles CA

Wilson Foods
Oklahoma City OK

Winnebago Industries
Forest City IA

Wm. Wrigley, Jr. Company
Chicago IL

Woodward Governor Company
Rockford IL

Woolworth (F.W.) Company
New York NY

Work Wear Corporation
Cleveland OH

Wyman-Gordon Company
Worcester MA

Xerox Corporation
Stamford CT

Yellow Freight System
Overland Park KS

Zayre Corporation
Framingham MA

Zenith Radio Corporation
Glenview IL